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ABSTRACT

This document presents City University of New York LaGuardia Community College's Department of Accounting and Managerial Studies assessment of its accounting and joint accounting/computer information systems programs report, and includes the following items: (1) description of the mission and goals of the Department of Accounting and Managerial Studies; (2) descriptive analysis of the curriculum and delivery of instruction; (3) assessment of the curriculum and delivery of instruction, which is further subdivided into the following categories: national standards, program objectives, course evaluation, and joint accounting/computer information systems option; (4) computer laboratory services report; (5) interviews of employers; (6) surveys of students enrolled in accounting courses; (7) articulation report involving a review of the course in the accounting curriculum and their transferability; (8) grade distribution report for accounting courses; (9) special focus area that looks at department sponsored student activities, including a variety of accounting clubs; (10) summary of the department's human resources, facilities and equipment, fiscal resources, and college-wide services; (11) summary of recommendations and future goals; and (12) appendix of survey instruments (intermediate accounting survey, accounting graduate applicants survey, and content area survey) used in the study and verbatim responses to question on improvement of facilities. (VWC)

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LaGuardia Community College

Department of Accounting and Managerial Studies
Assessment of the Accounting and Joint Accounting/Computer Information Systems Programs

February 2000

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Mission and Goals

It is the mission of the Department of Accounting and Managerial Studies to provide leadership by developing and maintaining relevant curricula for and about business. This is achieved by offering programs which:

- Provide knowledge, skills and attitudes essential to employment
- Provide opportunities to those learners seeking to improve their employment potential
- Facilitate transfer to four year institutions, and
- Are accessible, affordable and responsive to individual and community needs.

These goals are consistent with the goals developed for the 1994-1999 Strategic Goals and Action Plan. In that document, the goals for the Department were enumerated as follows:

I. Improve academic environment

   A. Reduce class size
   B. Develop support services
   C. Provide exposure to career options
   D. Strengthen community outreach
   E. Strengthen transfer pathways and articulation
   F. Expanded and enhanced space
   G. Interface support service to students

II. Enhance the curriculum

   A. Emphasize achieving acceptable standards of literacy
   B. Expand offerings of electives, seminars, and interdisciplinary courses
   C. Monitor local labor trends

The Department is composed of five units that represent the major areas of study, namely Accounting, Administrative Assistant, Managerial Studies, Paralegal Studies and Travel and Tourism. Each unit shares a community of interest with the others through mutual goals while maintaining the distinct objectives unique to its purpose.

The overall purpose of the Accounting program and the Accounting/ Computer Information Systems option is to provide educational opportunities to students entering the accounting field either immediately upon graduation or after transfer to a four year institution. Although these AAS degree programs are intended for students with immediate career goals upon graduation, they are also designed to allow maximum articulation of courses to selected baccalaureate institutions.

The mission of the Department of Accounting and Managerial Studies relates to the mission of LaGuardia Community College in our commitment to the principles of open access; support of cooperative education; carefully designed transfer and career programs; fostering of innovation in instruction; and preparation of a diverse student body to participate successfully in the economic development of the City and the world.

This mission and goals are well aligned with the perceptions and expectations of the students. In a survey of Accounting students admitted to the College for Fall 1999, 50.8% indicated that they intended to work full time and transfer simultaneously after completing their programs. Forty percent expected to transfer to a four-year institution, and 8.5% expected to go directly to full time employment.

When asked about their preference, 58.3% of the students put a priority on courses that would transfer, while 41.7% prefer taking courses that will help them to obtain employment. When asked an open ended question about what they would like to learn while a student at LaGuardia, the majority of responses related to knowledge of general business and accounting. Other responses included development of skills to obtain a job or to transfer, English, computers, mathematics, and confidence.

Curriculum

As a Department which has as its major purpose the employment of students, from immediately through completion of their higher education, the curricula within Accounting and Managerial Studies are responsive to the needs of business and the receiving four year institutions to which LaGuardia students transfer. The study of Accounting is a traditional discipline. Although the curriculum that may appear stagnant, because course names have not changed for decades, it becomes innovative as the content is updated to reflect technological and environmental change and changes in accounting principles and standards.

The Department of Accounting and Managerial Studies has a policy by which all sections of a course use the same syllabus and textbooks. Exceptions are only made when new textbooks using alternative methodologies are being pilot tested. Each course has a course coordinator who is responsible for maintaining the course in all aspects. This includes selection of textbooks, revision of syllabi, providing textbooks and supplemental materials to full-time and part time faculty members, arranging for installation of software as needed, and providing overall assistance and advice regarding the course. Textbooks are frequently updated by publishers to reflect changes in the field. Most instructors use the opportunity of a new edition to conduct a textbook review.

New courses and program changes occur in response to mandates from the University, the College's administration, grant initiatives, and changes in the field. Since the study of accounting is a very traditional one in the credit bearing area, the Department is conservative in its course offerings and takes into consideration the balance between the need for courses that transfer and courses that respond to individual employment needs.

Major curriculum changes within the Accounting area within the past five years include:

- The reduction of all curricula to 60 credits.
- A reduction in the amount of credit allocated to cooperative education (from 9 credits to 6 credits) necessitated by the reduction to 60 credits.
- A change in the Computer Information Systems (CIS) course requirements in the Joint Accounting/Computer Option.
- An increase in the use of the Internet and computer applications software to assist learning.
- A review of all courses to ensure inclusion of pluralistic values.
- A reconfiguration of Accounting 101, 102 and 103 into a two-course sequence, Accounting 111 and 112, covering the same material in fewer contact hours.
- The introduction of a compensatory accounting sequence, AMC 110 and AMC 111 (Accounting I - Part I and Part II), which would be equivalent to AMA 111, for students taking basic skills math. This sequence is already being phased out. AMC 110 is no longer offered; AMC 111 is now occasionally offered only as independent study to the few remaining students who previously took AMC 110.

Other curricula changes have occurred within the Department, however they are not within the Accounting area.

The Department has mechanisms that are in place to ensure consistency in teaching and grading. As noted previously, course syllabi and textbooks are the same in all sections of a course. Instructors teaching a course are expected to substantially adhere to the textbook. While they may supply additional materials, the textbook must be a priority. Course requirements and grading standards are stated on the syllabus that is given to each student. Peer evaluation occurs frequently. Peer evaluators are generally within the same discipline as the courses that they are observing. New and adjunct instructors are encouraged to consult with course coordinators for information concerning the materials being used and for advice.

Documentation

Course outlines for the Accounting area are included in the Appendix. Syllabi, which include catalog course descriptions, are accurate, up-to-date and available for all courses on a consistent basis.

Communication of Curriculum Policy

Faculty receive information regarding curriculum policy in several ways. College-wide policy is communicated and discussed at monthly department meetings and by members of the Department Curriculum Committee. Adjunct faculty are invited to department meetings and receive a copy of the adjunct faculty handbook. Course coordinators are accessible to all individuals teaching a course to provide advice and support. In addition to these formal mechanisms, there is substantial informal interaction between members of the faculty, both full and part time, regarding curriculum issues.

Program curricula are communicated to students by faculty at advisement, through handouts developed by the Department, and through the Advisement handbook. Materials are reviewed and updated whenever textbooks are changed in a course or when the program is revised.

Pluralism

To implement the college's pluralism initiative, the Department course coordinators review all course syllabi to document or add pluralism values to the courses' goals, objectives, textbooks and grading policies. Textbooks and materials required by the course are reviewed for balance and diversity. Various methods of assessment allow students several ways to demonstrate knowledge in each course. Syllabi indicate that students are required to demonstrate various levels of understanding, from recall to analysis and comprehension. Business cases and examples are taken from real world situations so that students can see how business and accounting concepts are reflected in current events and, on the other hand, see how the current economic and social environment shapes business and accounting practices. Faculty are encouraged to allow for both individual and group learning, and to accommodate different learning styles by allowing both hands-on learning and abstract reasoning.

All new course proposals and syllabi are reviewed by the department course coordinators, the Department Curriculum Committee and the Collegewide Curriculum Committee to ensure that they are pluralistic.

Collaborative Relationships (includes Interdisciplinary Curricular Efforts)

Over the last several years, the Accounting program has participated in the college's collaborative and interdisciplinary curricular initiatives. Several examples of these are Supplemental Instruction, Pairs/Clusters, and the Writing Across the Curriculum initiatives.

Supplemental Instruction (SI)

The Supplemental Instruction program provides non-remedial peer tutoring for difficult courses. Each term, the program director selects a student leader who has already completed the course and received an A or a B grade. The student leader then audits the course, organizes several weekly out-of-class study sessions for students in the course and provides tutoring. A recent SI Project Report (Spring 1998) indicated that "students who attended SI sessions performed on the average of one letter grade higher than those who did not." It also reported very positive experiences for the student leaders. At least five faculty members have participated in this program and have found it beneficial.

A report of the grades of students who were enrolled in Principles of Accounting I AMA111 during Spring 1998 yielded the following results:

	A	B	C	D	F	I	WU	W
SI	23.5%	19.1%	14%	14.7%	14%	1.5%	6.6%	6.6%
Traditional	20.3%	22.7%	14.7%	8%	14.1%	1.0%	8.3%	10.8%

Pairs/Clusters Program

The pairs (two courses) and clusters (three or more courses) allow students to take an Accounting I prerequisite course as a corequisite. For the past few years, the corequisite course has been an ESL course that would ordinarily be completed before enrolling in Accounting I or other college-level content courses. During the Spring 1998 and Fall 1998 term, the following pairs/clusters were offered:

AMA111: Principles of Accounting I
OFC131: Keyboarding I
ESL098: English as A Second Language 3/Business

AMA111: Principles of Accounting I
AMC131: Keyboarding I
ESL098: English as A Second Language 3

AMA111: Principles of Accounting I
AMO116: Essential Computer Skills
ESL099: English as A Second Language 4

AMA111: Principles of Accounting I
ESL098: English as A Second Language 3

When courses are paired/clustered, faculty meet during the term to discuss pedagogy, the interrelated course content connections, the difficulties students may be having with the discipline-specific technical language, and student progress. The outcomes of pairs and clusters have been shown to improve students' performance and increase retention. The following data indicate recent grade comparisons in the accounting courses that are part of pairs or clusters as compared with the department's traditional offerings.

	A	B	C	D	F	I	WU	W
Traditional (day)	23.0%	17.3%	18.3%	9.5%	12.0%	4.9%	9.4%	5.6%
Pair/Cluster	25.4%	23.9%	17.9%	11.9%	10.4%	1.5%	4.5%	4.5%

A pair is being planned for Spring 2000 that will include Accounting II and a basic skills reading course.

Writing Initiatives

Several faculty members have attended Writing Across the Curriculum workshops. They have shared their experiences with other department members and have incorporated concepts learned there in their courses.

Links to the Job Market / Cooperative Education

INTERFACE WITH THE DIVISION OF COOPERATIVE EDUCATION

Description

Through the Department of Accounting and Managerial Studies and the Division of Cooperative Education our College provides business students with learning experiences that enable them to realize their full potential in work, education and everyday life. The Cooperative Education Program offers students the opportunity to learn through meaningful experiences in the workplace. These experiences help the student to explore various career options, apply classroom learning to real work situations, and practice and strengthen interpersonal and technical skills.

The Cooperative Education Program begins with a Gateway course in which students, who have met certain minimum requirements, are introduced to the goals and objectives of the cooperative education experience. During future academic terms, the student participates in two internship experiences and concurrent internship seminars.

The Department of Accounting and Managerial Studies is joined with the Division of Cooperative Education in fulfilling the educational mission and model of LaGuardia Community College. Both seek to imbue the student with skills that lead to successful career and workplace experiences. The academic component is the essential foundation element that each student must bring to the internship workplace. Without adequate technical accounting or management principles and practices provided by the Department of Accounting and Managerial Studies our students would not be hired or thrive in their internship engagements.

The Division of Cooperative Education and the Department of Accounting and Managerial Studies maintain a variety of liaisons and activities that enhance the College's overall contribution to student growth and development. Included are the Taskforce on Career Education which is a group of Accounting and Managerial Studies and Cooperative Education faculty members who have held joint meetings to examine ways that employer needs can be met by Department and Division faculty. Also, joint visitation to Cooperative Education employer offices and work sites have been conducted. It is through the employer interview process that the academic faculty is able to clearly grasp which skills and attitude employers seek from our students. A report and analysis of these interviews is included later in thus report. Inter-faculty discussions on the nature of the changing world of work have been held on an ad hoc basis. One result has been the presentation of a workshop during Opening Sessions on the issue of new work habits for the information age by an Accounting and Managerial Studies and Cooperative Education faculty member.

Assessment

The Division of Cooperative Education and the Department of Accounting and Managerial Studies have successfully worked together for many years to develop strong academic preparation for students who will be undergoing the internship experience.

The technological development and changes in the workplace have been and will continue to accelerate. It is increasingly important that the Accounting and Managerial faculty be responsive to changing knowledge and skill requirements by employers. There is substantial benefit to be derived by increasing the frequency of discussion of student employment and career needs. The Cooperative Education Division is the vital linkage between our students' academic training and their world of work. Information must flow freely and in a timely manner to maximize our contribution to the success of our students.

Recommendations

It is the recommendation of the Department of Accounting and Managerial Studies that:

1. Academic and Cooperative Education faculty meet on a regularly scheduled basis to discuss and evaluate ways to enhance the student workplace experience.
2. Student-Faculty group meetings should be organized each semester to allow Accounting and Managerial Studies and Cooperative Education faculty to informally discuss student internship needs and successes.
3. Academic faculty should participate in the process of internship development by using their professional networks and business connections.

Curriculum Changes Being Considered

Although Accounting faculty have long recognized that computer skills are an important part of the curriculum, as evidenced by the inclusion of Introduction to Computers CIS100 and Accounting Applications for the Microcomputer AMA130 in the curriculum, there is a need for expanding the technology skills of our students. Therefore, Accounting faculty are considering offering Accounting I AMA111 in the computer lab. Under this method, students would learn accounting primarily through accounting applications software. Some limitations of this approach are the availability of textbooks and the availability of computer labs for all classes.

In the process of completing this assessment, Accounting faculty have learned about other approaches to the teaching of accounting (i.e. the interactive case approach used by California State University, Chico) and different accounting topics that could be emphasized (i.e. budgeting, asset allocation, etc.). Investigation of these potential changes is included in our short-term goals.

Teaching and Learning Strategies

The faculty of the Department of Accounting and Managerial Studies typically employ a combination of traditional and innovative strategies in the classroom. Among the traditional pedagogical methods are lectures, case studies, oral presentations, term papers, practice sets and research assignments. The more innovative methodologies used include collaborative learning in groups, computer assisted instruction, study groups, use of audio/visual materials and other technologies as available and appropriate. Faculty are cognizant of the need to approach students with learning methodologies that match their learning styles. There is concern among some faculty that the supportive learning environment at LaGuardia is not present at four-year transfer institutions or in the workplace training environment. Students who are not prepared to function in these settings will not be successful. Therefore, some faculty believe that the educational experience at LaGuardia must include traditional foundations and methodologies in order to facilitate future attainment. In addition to the educational activities offered by Department faculty, the Accounting Resource Center provides professional and peer tutoring on a one-on-one or group basis.

Accounting faculty have noted that they employ different strategies depending on the type of course. For example, courses that are team taught require alternative methodologies to the program's undifferentiated offerings. Faculty view the creation of a comfortable learning ambience and personal knowledge of students to be beneficial to student learning in all courses.

When students were surveyed regarding their preferences related to teaching methodologies, they responded as follows:

Ranking by Accounting and Managerial Studies Students					
	1	**2**	**3**	**4**	**5**
Lecture	66.2%	10.5%	6.6%	3.7%	3.2%
Group Activities	13.5%	27.2%	24.9%	9.4%	9.4%
Audio/visual materials	9.1%	28.1%	18.5%	7.8%	9.6%
Oral reports by students	4.8%	12.8%	26.9%	36.5%	12.8%

Other ways of learning which students indicated that they prefer are quizzes, in-class problem solving, detailed explanations and real world examples, the personal experiences of the instructor, formal notes, and in-class review of homework. From this survey it is apparent that students prefer a lecture modality, with group activities and audio/visual materials in a virtual tie for their second preference. Their least preferred activity from the selections they were given is listening to other students give reports. Since not all students responded to each selection, the total does not equal 100%.

Faculty are free to develop and experiment with teaching methodologies as they feel are appropriate. The changes in instructional delivery in the past five years include primarily methodologies related to computer technology, collaborative learning and a recognition of different learning styles. This movement toward the integration of computer technology is expected to increase in the future. Fifty seven percent of full time Accounting faculty indicate that they feel that use of the computer laboratories during class time with an instructor present is appropriate. Fourteen percent feel that they would choose to use it for some courses; fourteen percent would not choose to use it and fourteen percent feel that it may be useful to use a computer lab to teach course materials. Seventy-one percent view independent use of computer labs by students for learning as the correct approach. Fourteen percent feel that it is not appropriate and fourteen percent feel that it may be appropriate for some courses. This compares with 45.6% and 68.2% of students surveyed respectively.

Accounting faculty use a variety of measures to determine student grades. In a ranking of importance of the most commonly used practices to determine the level of student learning, eighty-six percent of full time Accounting faculty ranked written tests as the most important with fourteen percent preferring group activities or reports. This compared with 56.4% of students, who felt that written tests were the most accurate method of assessing their knowledge. The rankings of faculty regarding the importance of other measures of grading varied widely.

Ranking by Full-Time Accounting Faculty

	1	2	3	4	5	6
Written tests	86%					
Term papers		28%	43%	14%		
Oral presentations		43%			28%	14%
Group activities/reports	14%			28%	14%	28%
Case studies				14%	28%	28%

Several faculty members did not rank each category, therefore the totals do not tally to 100%. Other methods faculty members use for grading includes short in-class exercises, class participation, and the practice set.

This compares with student results of:

Ranking by Accounting and Managerial Studies Students

	1	2	3	4	5	6
Written tests	56.4%	12.3%	8.4%	3.7%	5.3%	1.5%
Term papers	7.8%	27.6%	19.9%	15.6%	12.3%	4.1%
Oral presentations	9.8%	14.4%	19.9%	15.3%	21.9%	11.4%
Group activities/reports	13.7%	17.0%	13.7%	24.0%	16.0%	2.7%
Case studies	8.0%	9.8%	17.8%	20.8%	25.6%	5.9%

Students were asked to respond to the question, "What was it about the best course you ever took that made it the best?" as part of their surveys. While the responses were very varied, the greatest number of responses included elements related to the instructor including perceived fairness; sense of humor; the lecture; the instructor's knowledge; that the instructor was persistent in assisting the students to learn and the ability of the instructor to simplify complex concepts. Some students noted they enjoyed working with others in groups, while others expressed interest in the subject matter itself. It is noteworthy that a significant number of respondents indicated that they had never taken a class that they enjoyed.

Academic Advisement

Description

The faculty of the Department of Accounting and Managerial Studies view academic advising in the traditional sense of assisting students in their choice of careers as well as the courses in which they enroll each term. We further believe that a positive advisement experience may enhance students' perceptions of themselves, their academic program and the College itself and increase the likelihood of persistence and student success.

Members of the faculty advise students during regularly scheduled college-wide advisement periods, advisement periods dedicated for majors, in their classes, during regularly scheduled office hours, by appointment, and during special events such as orientation for new students. During peak periods and change of program the college laboratory technicians in the Accounting laboratory provide a focal point for student advisement activity. In preparation for Spring 1999 faculty provided advisement for 28 scheduled hours in addition to informal advisement. For Fall 1999 registration faculty provided 50 scheduled hours. There is no additional compensation for this activity.

All of the faculty in the Department are prepared to advise students in the six majors which the Department offers. Program directors and course coordinators have the responsibility for development and promulgation of informational materials for use in the Department and by advisors throughout the College community.

Although academic counselors have primary responsibility for advisement, especially related to course selection prior to registration, the Department recognizes its unique role in providing professional identification for its majors. It is additionally true that the number of majors in total is so great as make it unfeasible for advisement to be the sole responsibility of Department faculty. Therefore, the Department must rely upon others throughout the institution to provide competent advice to students based on the philosophy and requirements of the Department and its programs.

Vision and Goals

The Department of Accounting and Managerial Studies believes that there is shared responsibility between academic affairs and student affairs regarding student advisement. If a systematic program of linked participants were to be developed, students in the Department's programs and programs throughout the college would benefit. We also believe that an institutionwide system centered on students' involvement would increase their persistence at the College and overall success.

In a comprehensive system of advisement, students should first focus on their life, career, and major selection goals. Following this, students will be better able to select classes and see relationships between their goals and the courses in which they enroll. Furthermore, we believe that a comprehensive system of advisement must move from one that is designed to answer students' questions to one that is ongoing and integrated into the students' academic lives.

Finally, we believe that academic advisement must be outcomes based. All advisors, regardless of their personal orientation, should advise students based on the outcomes defined by the programs in which students are enrolled. There are models for inclusion of programmatic outcomes in courses such as Freshman Seminar that should be integrated into the existing framework.

Outcomes

Academic advisement at LaGuardia is carried out in a manner that is traditional to institutions of higher education. There is emphasis on selection of courses prior to registration through short-term relationships with counselors and advisors. Opportunities for student self-examination and research are available through the Career and Transfer Center.

There is significant fragmentation of the academic advisement function throughout the College. A single student may be advised by a counselor, faculty member, academic advisor, special program director, or may self-advise in preparation for a term. It is possible that each of the College advisors will provide conflicting information to the student in response to the same question. It is also conceivable that a student may have questions and may seek advice at a time when none of these individuals are accessible.

There is evidence that individuals are responding to student inquiries based on their own perceptions and viewpoints, without regard to the factual information. A student wishing to transfer to a four-year institution to major in Business, recently informed the Department Chairperson that he had selected Liberal Arts as his LaGuardia major on the advice of his counselor. The student should have been advised to major in Business Administration, the transfer program. This case is only one of many reports the Department has received.

Department faculty are committed to providing a professional identification to majors and assisting them with career and course selection choices. It becomes much more difficult to do so when advisement dates and times are set without input from faculty and without regard to availability. While every attempt is made to provide coverage, the current system is inefficient in its use of time and effort.

There is currently no means of assessing quality in the advisement process. The perception of the Department is that due to the fragmentation of the academic advisement function, it is difficult, if not impossible, to promulgate information effectively and to monitor its use. Students frequently report that "my counselor" gave information that is in error or no longer valid, yet the students do not know, or will not report the name of the individual. It is not possible under these circumstances to provide feedback to the individual to avoid future error.

Recommendations

It is the recommendation of the Department that:

1. Academic advisement collegewide be a shared responsibility of linked parts; each contributing from its area of expertise.
2. The academic advisement process be outcomes–based as determined by the faculty responsible for the program and as described in this document.
3. Those individuals participating in the academic advisement process have input into the development of the academic advisement schedule.
4. That the function of academic advisement be assessed as an independent process.

Assessment of Curriculum and Delivery of Instruction

National Standards

The faculty in the Accounting programs have taken into consideration the National Standards for Business Education of the National Business Education Association (NBEA), the standards of the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), and the standards of Accounting programs approved by the American Assembly of Collegiate Schools of Business (AACSB), in the development of the standards for the academic programs in accounting at LaGuardia Community College. The Accounting faculty believe that upon the completion of their academic programs in Accounting and the Joint Accounting/Computer option individuals should:

1. Possess sufficient technical and professional knowledge to form the foundation for a successful career in accounting.
2. Demonstrate interpersonal, teamwork and leadership skills necessary to function in multicultural business settings.
3. Develop career awareness and related skills to enable them to make viable career choices.
4. Select and apply the tools of technology as they relate to personal and business decision making.
5. Communicate effectively as writers, listeners, and speakers in social and business settings.
6. Manage data from all of the functional areas of business needed to make wise financial decisions.
7. Utilize analytical tools needed to understand and make reasoned decisions about economic issues - both personal and societal.
8. Develop critical thinking, research, and problem solving skills.

9. Understand the ethical implications of the profession.

10. Function as economically literate citizens through the development of personal consumer economic skills, a knowledge of social and government responsibility, and an understanding of business operations.

11. Apply the principles of law in personal and business settings.

Methodology for Assessment

The American Assembly of Collegiate Schools of Business (AACSB) is one of the major accrediting bodies for business programs in United States. As part of their accreditation process, the AACSB requires evidence of continuing improvement in the program applying for accreditation through program assessment. One tool that has been developed is the assessment-oriented syllabus model. The faculty in Accounting have elected to conduct the assessment of the Accounting programs based on work of Cunningham and Omolayole at a Grambling State University and published in the Journal of Education for Business, March/April 1998. The article, entitled, "An Assessment-Oriented Syllabus Model for Business Courses, " delineated a methodology for utilizing course syllabi a means of assessment to meet AACSB assessment standards.

The first step in the assessment process for Accounting was to determine which of the Program Standards are being taught in each of the courses required in the Accounting programs. This direct assessment was accomplished by the creation of a matrix that includes a row-by-column presentation indicating the courses in which topics leading to the achievement of the Program Standards are discussed. Each required departmental course was evaluated by the course coordinator. The results of this assessment are presented in the tables that follow this section.

The second phase of assessment related to the Program Standards involved in direct assessment. The perception of students and their achievement of the Program Standards was measured through survey instrument which was administered in Summer 1999. It was assumed that students who were registered for GRD001 for Spring 1999 had an expectation of completing their academic programs by August 1999. At the completion of their academic programs, these individuals should have met the Program Standards.

Assessment

The required and elective courses offered by the Department of Accounting and Managerial Studies support substantially the achievement of the Program Standards set forth by Accounting faculty. All required accounting courses contribute to the proficiency of the students in their chosen profession. In all required courses students receive exposure to career issues. Virtually all of the courses required in the Accounting Program enable the students to possess sufficient technical and professional knowledge to form a foundation for a successful career in accounting. Interpersonal skills, teamwork, leadership skills and career awareness are also stressed highly in the program's courses. Through the department's courses and the required courses from the Computer

Information Systems Department, students have exposure to technology selection and use. The department recognizes the importance of communication skills in the workplace and works toward development of those skills in most courses. The program goal that receives the weakest treatment in the Accounting courses is the application of the principles of law. While it is included in some courses, it may be appropriate to study whether it is appropriate to include the topic in additional courses.

Survey Results

A survey of those Accounting students registering for graduation during Spring I and 11 1999 was conducted. It was assumed that those individuals would be nearing the end of their academic programs and would be able to assess the totality of their educational experience.

Of those responding, 57.1 percent felt that they had "definitely" received sufficient technical and professional knowledge to form the foundation for a successful career in accounting. An additional 35.7 percent were also positive in this area. Seventy-nine percent of the respondents felt that their work in teams in the classroom contributed to their understanding of teamwork in the workplace. When asked about their awareness of the variety of career paths, 78.6 percent felt they were "definitely" aware of the alternatives. All of the respondents replied that they knew how to use computers for personal and business applications.

With regard to their ability to communicate effectively in writing, 35.7 percent felt "definitely" prepared, with 57.1 percent being prepared "most of the time". The graduate applicants were less confident with their speaking ability. Although over 64 percent were comfortable with their ability "most of the time", over 35 percent indicated that they were "frequently" or only "somewhat" comfortable.

All of the respondents indicated that they understood the interrelationships of the areas of business that they studied. Similarly, 92.9 percent felt that if they needed to make a business decision they would know how to collect and use the appropriate information. When making decisions about economic issues only 14.2 percent were confident less than "most of the time" about selecting the techniques to help in making the decision. This was true for both business and personal economic decisions. Over 64 percent of the respondents were very positive about their ability to apply basic concepts of business law at work and in their personal lives. All of those surveyed indicated that they understood what it means to behave ethically in the workplace.

All but 7.1 percent were sure that their knowledge of Accounting would help them to make informed business decisions. Seventy-one percent felt that they were "definitely" prepared to be successful in an entry level position in Accounting or Business, with 7.1 percent feeling prepared "most of the time" or "frequently". Almost 80 percent indicated that they were "definitely" prepared to transfer successfully to a four-year institution. No one felt unprepared.

Over 85 percent of the respondents expected to simultaneously work and transfer to a four-year institution upon graduation. The remainder expected to pursue employment.

Recommendation

1. That the Department of Accounting and Managerial Studies review its courses to determine whether there is an appropriate level of coverage of topics in law.

	PROGRAM GOALS										
	1	2	3	4	5	6	7	8	9	10	11
AMA111	X		X	X	X			X	X		
AMA112	X	X	X	X	X	X	X	X	X	X	
AMA130	X	X	X	X	X		X	X		X	
AMA150	X		X	X		X	X	X	X	X	X
AMA201	X	X	X	X		X	X	X	X	X	
AMA202	X	X	X	X	X	X	X	X	X	X	
AMA210	X		X		X	X	X	X	X		
AMA211	X		X		X	X	X	X	X		
AMM101	X	X	X	X	X	X	X	X	X	X	X
AMM110		X	X		X			X	X	X	X

	PROGRAM GOALS										
	1	2	3	4	5	6	7	8	9	10	11
CIS100	X	X		X	X						
CIS109				X							
CIS250	X	X		X	X		X				
CIS260	X			X	X						

Program Objectives – Overview

Description

In the first part of the assessment of the Accounting programs, the faculty determined the expected competencies of an individual after having completed the entire academic program. In this, the second step, the faculty sought to determine which specific competencies are taught in the courses offered by the Department of Accounting and Managerial Studies and required of Accounting majors. The American Institute of Certified Public Accountants (AICPA) has developed a system identifying the specific skills required of individuals who wish to be successful in the accounting profession at different levels. They define the areas in which a professional accountant must have some level of competency as Functional Knowledge, Leadership Qualities, Broad Business Perspective, and Personal Attributes. Using this format, the Accounting faculty adapted the competencies required of entry-level accountants to be appropriate to the Associate degree level and academic community. The course coordinators then determined which competencies were addressed in the courses for which they have responsibility. Finally, an assessment was made of the level of coverage of each competency for students completing the curriculum. These results are presented in tables at the end of each section.

Accounting Assessment

Program Objectives – Personal Attributes

Students should possess personal attributes such as communication skills, insight and judgment, professional ethics, professional demeanor, and continuous personal improvement that are necessary for effective job performance.

Performance Objectives:

1. Demonstrate independent thinking skills.
2. Develop the ability to evaluate and choose among acceptable alternatives.
3. Understand the need to prioritize tasks and meet deadlines.
4. Demonstrate an understanding of professional ethics.
5. Demonstrate the ability to learn from one's mistakes.
6. Understand the value of lifelong learning.
7. Use a variety of available resources to make informed decisions.
8. Demonstrate a willingness and motivation to perform at a high-level to produce quality results.
9. Develop the ability to write clearly, concisely, and logically, using proper grammar and punctuation.
10. Demonstrate the ability to make effective oral presentations.
11. Use computer technology to enhance written and or oral presentations.
12. Understand the need to assess the culture of the organization.
13. Understand the need to present a professional demeanor in both conduct and appearance.

Description

The Personal Attributes listed are essential ingredients for all professionals including accounting majors who desire to succeed. Our Cooperative Education employers have repeatedly noted that LaGuardia students have problems with communication skills.

Objectives 1, 2, 3, 4, 5, 7, and 8 are taught in elementary accounting courses. The use of technology (Objective 11) is left to Accounting Applications for the Microcomputer AMA130, a required course.

The elementary accounting courses are primarily involved in problem solving and understanding accounting concepts. Although there are communication components, these are not emphasized due to time constraints in courses that are very structured.

The objectives dealing with essentials for future success, such as 6, 9, 10, 12, and 13, are left to either Introduction to Business AMM101 or Business Law AMM110, both are required courses.

Assessment

The development of strong personal attributes, also known as character, plays a significant role in a student's quest for success. Accounting courses always emphasize the importance of integrity and honest judgement in financial reporting.

Strong Personal Attributes are necessary for success and required courses in the accounting curriculum do cover them all. However, there are some in the current courses that should be addressed.

Recommendations

1. As stated under "Functional Knowledge", the basic accounting course Principles of Accounting I AMA111 should include a session in the computer lab to incorporate computer knowledge in the course.
2. The case study method offers a good opportunity for the discussion of the many benefits of positive personal attributes and should be incorporated where appropriate.
3. Increased use or written and oral assignments would contribute to clarity of thought and expression.

STAGE TWO

PERSONAL ATTRIBUTES	PROGRAM OBJECTIVES												
COURSES	1	2	3	4	5	6	7	8	9	10	11	12	13
AMA111	T	T	T	T	T	T	T	T	U	T			T
AMA112	U/T	U/T	U/T	U/T	U	U	U/T	U/T	U	U		U	U
AMA130	U	U	U	U	U	U	T	U		U	T		U
AMA150	T	T	T	T	T	T	T	T					
AMA201	T	T		T	U		T		T				
AMA202	U	U	U	U	U	U	U	U	U	U	U		T/U
AMA210		U					U				C/U		
AMA211		U					U		U	U	U		U
AMM101	T	T	T	T	T	T	T	T	U	U	U	T	T
AMM110	T	T	T	T	T	T	T	T	T	T	T	T	T

Program Objectives – Leadership

Students should demonstrate interpersonal, teamwork, and leadership skills necessary to function in a multicultural business setting.

Performance Objectives:

1. Identify and demonstrate the values, cultural differences, and roles of others.
2. Present controversial issues to others in a factual yet persuasive manner.
3. Collaborate with team members to define potential problems and their possible solutions.
4. Apply sound negotiating tactics to gain support for point of view and influence others to act upon recommendations.
5. Identify points of agreement and gain consensus.
6. Take a leadership role in team building and effectively recognize and manage conflict and monitor progress.
7. Identify roles of team members as related to group dynamics.
8. Utilize expertise from other team members to accomplish goals.

Description

Most of our students will enter the multicultural business environment of New York City. To function as a member of a business team they will need good interpersonal and leadership skills.

The primary teaching of the leadership skills 1 through 8 are accomplished in Introduction to Business AMM101 and Business Law I AMM110 which are required courses.

Assessment

Accounting texts emphasize the mastering of Accounting concepts and applications and do not address leadership per se. Leadership skills are addressed by individual professors in their course presentations but are not in the objectives.

All accounting majors have to take the Introduction to Business AMM101 and the Business Law I AMM110 courses and leadership qualities are addressed in detail in those courses.

Recommendations

1. Since neither the chapters nor the problems address leadership skills in the accounting course, instructors should emphasize them in their presentations.
2. Assignments designed for small group research, problem solving and/or reporting would foster teamwork and leadership development.

				STAGE TWO				
LEADERSHIP QUALITIES				PROGRAM OBJECTIVES				
COURSES	1	2	3	4	5	6	7	8
AMA111			T		T			
AMA112	U	U	U	U	U	U	U	U
AMA130								
AMA150			T					
AMA201			T					
AMA202	U	U			U		U	U
AMA210	U		U				U	U
AMA211	U		U				U	
AMM101	T	T	T	T	T	T	T	T
AMM110	T	T	T	T	T	T	T	T

Program Objectives - Broad Business Perspective

Students should recognize the role of the business as a component within society's larger structure and understand the impact of external events occurring in the industry and the economy on the organization's well-being.

Performance Objectives:

1. Understand how various functional areas of business work collaboratively and effectively to ensure customer satisfaction.
2. Understand how an organization relies on other business organizations (such as suppliers, distributors and outsourcers.
3. Understand established management concepts and practices.
4. Apply critical thinking to develop recommendations for improvement to the operation of a firm's financial systems practices and policies.
5. Identify and understand the elements of risk faced by a business entity.
6. Understand the effects of market forces on a business.
7. Understand the need for information by management and other internal users.
8. Understand the flow of transactions through an organization's business systems and processes.

Description

A Broad Business Perspective is an important attribute for a professional accountant who is working in the field. Accounting texts tend to concentrate on Accounting theory and applications with references to business practices in illustrations.

Objectives 1, 4, 5 and 8 are taught in the elementary accounting courses Principles of Accounting I AMA111 and Principles of Accounting II AMA112. Instructors do cover other objectives in their presentations, but it is not part of the objectives. All accounting majors must take Introduction to Business AMM101 and all of the objectives are taught in that course.

Assessment

Accounting students need to recognize and understand the complex economic environment in which business entities operate. Accounting courses are very structured and there is a great amount of material to be covered. Broad Business Perspective is very important to any individual operating in a business environment it is primarily a management subject and is covered in detail in Introduction to Business AMM101 (a required course).

Recommendations

1. Although Broad Business Perspectives are covered in Introduction to Business AMM101 it is recommended that it be added to course objectives so all instructors will discuss the chapter illustration relating to this objective.
2. Increased classroom time might be allocated for analysis and discussion of the case studies presented in the course text.
3. Frequent use of topic related current events will serve to extend a student's understanding and perspective of the contemporary business environment.

	STAGE TWO							
BROAD BUSINESS PERSPECTIVE	PROGRAM OBJECTIVES							
COURSES	1	2	3	4	5	6	7	8
AMA111	T			T			T	T
AMA112	U	U	U	U	T	U	U	T
AMA130								T
AMA150				T	U			
AMA201				T	T		T	T
AMA202			C/U	C/U	C/U	C/U	C/U	C/U
AMA210	C/U		C/U	C/U			C/U	U
AMA211	C/U		C/U	C/U		C/U	C/U	C/U
AMM101	T	T	T	T	T	T	T	T
AMM110	U	U	U	C	C	C	T	T

Program Objectives – Functional Knowledge

Students should possess sufficient technical and professional knowledge to form the foundation for successful career in accounting.

Performance Objectives:

1. Complete the various steps of the accounting cycle.
2. Understand accounting and reporting issues related to payroll.
3. Determine the value of assets, liabilities and owners equity according to generally accepted accounting principles.
4. Prepare the income statements and balance sheets of service, merchandising and manufacturing businesses according to generally accepted accounting principles, and evaluate the results.
5. Use key financial indicators and measures to evaluate a company's operations and recommend improvements in operations.
6. Understand the role of budgeting and forecasting as management tools.
7. Identify the activities that affect cash flow and prepare cash flow reports which assist management in determining the capital needs of the organization.
8. Demonstrate computer literacy using business and accounting applications software.
9. Demonstrate a basic knowledge of current professional standards and practices.
10. Understand the importance of maintaining standards of professional ethics.

Description

The performance objectives are a blueprint for the attributes necessary to effectively and successfully function in today's accounting environment.

Businesses are placing more emphasis on computer application use, not only to record on the books and records but also to do evaluatory analysis. Budgeting and forecasting (including cash flow) are important components of necessary accounting knowledge.

The elementary accounting courses, Principles of Accounting I AMA111 and Principles of Accounting II AMA112, are all inclusive in their discussion of the objectives. Certain of these objectives are covered at an elementary level in the beginning accounting courses, such as objectives 5, 6, and 7 but are covered in more depth, including practical applications, in more advanced courses.

Objective 8, relating to computer application, is covered by discussion and use of a computer to solve selected problems in elementary accounting. Accounting for the Microcomputer AMA130 deals with detailed applications.

Assessment

Students studying accountancy gain technological and professional knowledge primarily through a teacher centered textbook approach. Professional standards are emphasized in all accounting courses.

Basic computer systems knowledge is introduced in Principles of Accounting I AMA111. Students work on selected accounting exercises using microcomputers in one of our labs. Accounting students take Microcomputer

Applications in Accounting AMA130, which greatly enhances student functional proficiency.

Recommendations

1. One of the sessions in Principles of Accounting I AMA111 could be assigned as a computer lab period. This would reinforce the manual illustrations of topic areas with practical computer applications of these same illustrations.
2. Homework assignments requiring microcomputer usage should be infused more extensively throughout each accounting course.

	STAGE TWO									
FUNCTIONAL KNOWLEDGE	PROGRAM OBJECTIVES									
COURSES	1	2	3	4	5	6	7	8	9	10
AMA111	T	T	T	T	T	T		T	T	T
AMA112	U	U	U/T	C/T	C/T	T	T		U	U
AMA130	U	U	U	U		U		T		U
AMA150		T							T	T
AMA201	C		C	C	U				T	T
AMA202	U	U	C/U	U	U		C/U		C/U	C/U
AMA210				C/U	C/U	C/U	C/U			
AMA211				C	C/U	C/U	C/U			
AMM101	U		U	U	U	U	U		U	U
AMM110									C	C

Assessment of Curriculum and Delivery of Instruction Continued

Course Evaluation

Description

In line with the work of Cunningham and Omolayole and the standards of the national organization's previously cited, the faculty in Accounting determined that it was appropriate to configure the results of the assessment by program objective reported in the previous section on a course by course basis. This would enable faculty members to identify and evaluate the component elements of each course. Then, each Accounting course was reviewed by the course coordinator with regard to the level at which students are being taught the performance objectives. This developmental approach is based on Bloom's Taxonomy of Educational Objectives. The expected level of student performance for each competency level was based on the following notation:

Level 1: Recall knowledge (rote memory)
Level 2: Comprehension (ability to grasp conceptual ideas)
Level 3: Application (problem solving or situational assessment)
Level 4: Analysis (contrast and compare ideas/factual information)
Level 5: Synthesis (bringing different ideas together)
Level 6: Evaluation (judgement)
Levels 1 - 4 are recommended for undergraduate courses and Levels 5 - 6 for graduate courses

The tables that follow this section include for each Accounting course: a table that describes the content area performance objectives that are taught (T), continued (C), or must be understood (U) prior to entry into the course and a table that indicates at what level, according to Bloom's Taxonomy, that knowledge is required.

Principles of Accounting I AMA111 and Principles of Accounting II AMA112

Description

Principles of Accounting I AMA111 teaches the student how to demonstrate computer literacy using business and accounting applications software to the level where they not only understand the concepts but also can apply the concepts in solving problems on the computer. However, as mentioned in the program objectives section, this particular objective of the Functional Knowledge competency is neither demonstrated in Principles of Accounting II AMA112 nor any of the other accounting courses except Accounting Applications for the Microcomputer AMA130.

In looking at objectives 1,2, 9 and10 of the Functional Knowledge competency, it appears that Principles of Accounting I AMA111 teaches these objectives only to the level where students can apply the concepts to solving problems. However, Principles of Accounting II AMA112 expects the student to have a higher level of understanding to the point where the student can analyze, contrast and compare ideas and factual information prior to entering the class. In the other objectives the students are brought up to that level in Principles of Accounting II AMA112 but there appears to be a gap for those four objectives.

While Leadership skills are clearly an essential component to being able to function in a multicultural business setting, only a couple of the objectives are taught to the level of comprehension in Principles of Accounting I AMA111 and none are taught in Principles of Accounting II AMA112. Yet these learning objectives are expected to be clearly understood prior to entering into Principles of Accounting II AMA112. This is a reasonable expectation given that the competency of Leadership Skills appears to be covered quite thoroughly in Introduction to Business AMM101. This course is required by Accounting majors as well as by many other disciplines that require their students to take the Principles of Accounting I AMA111. The student typically takes it either before or simultaneously with Principles of Accounting I AMA111. As such, it is not unreasonable to expect this competency to be completely understood by the time the student enters into Principles of Accounting II AMA112.

The Broad Business Perspective competency is addressed by Principles of Accounting I AMA111 and Principles of Accounting II AMA112 in a similar fashion to the aforementioned Leadership Qualities above. Only a few of the performance objectives are merely introduced in Principles of Accounting I AMA111 while a complete understanding of most of the performance objectives is expected before entering into Principles of Accounting II AMA112. Again, this is a reasonable expectation given that this is covered thoroughly in the required course Introduction to Business AMM101.

Most of the Personal Attribute competencies are taught in Principles of Accounting I AMA111 to the level where the student is expected to be able to grasp the concept. These competencies are also covered thoroughly in Introduction to Business AMM101 so it is logical to expect a full understanding of each objective of this competency prior to entering into Principles of Accounting II AMA112.

Assessment

While all of the four competencies are essential for entry level accountants, Leadership Qualities and Broad Business Perspectives are primarily management subjects. As such, these competencies are covered in detail in Introduction to Business AMM101 that is also a required course. In the current market place the use of computers is an integral part of the skills that employees are expected to know. This is particularly true in the Accounting profession. It does not seem adequate to only expose the student to this level of competency in only two courses.

Recommendations

1. Use of the computer applications should be integrated into more of the accounting courses.
2. Instructors should use group projects to reinforce Leadership Qualities.

3. Departmental course outlines should include the review of some of the case studies in the text that would reinforce the Broad Business Perspective competencies.

4. A higher level of student performance in objectives 1, 2, 9 and 10 of the Functional Knowledge competency must be added to the instruction of Principles of Accounting I AMA111. Otherwise, a lower level of performance must be expected from students entering Principles of Accounting II AMA112, or there must be a continuation of instruction in these objectives in Principles of Accounting II AMA112 to bring them up to that level of performance.

COURSE AMA 111	PROGRAM OBJECTIVES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	T	T	T	T	T	T		T	T	T			
Leadership Qualities			T		T								
Broad Business Perspective	T			T			T	T					
Personal Attributes	T	T	T	T	T	T	T	T	U	T			T

AMA 111	STAGE THREE LEVELS OF INSTRUCTION												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	3	3	3	3	2	2		3	2	2			
Leadership Qualities			2		2								
Broad Business Perspective	1			1			1	3					
Personal Attributes	2	2	2	2	2	3	2	3	2	2			2

COURSE AMA 112	PROGRAM OBJECTIVES 1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	U	U	U/T	C/T	C/T	T	T		U	U			
Leadership Qualities	U	U	U	U	U	U	U	U					
Broad Business Perspective	U	U	U	U	T	U	U	T					
Personal Attributes	U/T	U/T	U/T	U/T	U	U	U/T	U/T	U	U		U	U

STAGE THREE
LEVELS OF INSTRUCTION

AMA 112	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	4	4	4	4	4	4	4		4	4			
Leadership Qualities	4	4	4	4	4	4	4	4					
Broad Business Perspective	4	4	4	4	4	4	4	4					
Personal Attributes	4	4	4	4	4	4	4	4	4	4		4	4

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Accounting Applications for the Microcomputer AMA130

Description

Accounting Applications for the Microcomputer AMA130 expects the student to have a reasonable understanding of most of the objectives of the Functional Knowledge competency, having completed the prerequisite Principles of Accounting I AMA111. The focus is on the demonstration of computer literacy using business and accounting applications software (objective 8 of the Functional Knowledge competency) to the level where the student can analyze, contrast and compare ideas and factual information. Focus is also placed on the use of computer technology to enhance written and oral presentations (objective 11 of the Personal Attributes competency). Leadership and Broad Business Perspective competencies are not addressed in this course otner than to understand the flow of transactions through an organization's business systems and processes. The student is expected to already have an understanding of the personal attribute competency at a level which is consistent with what they were expected to be taught in the prerequisite Principles of Accounting I AMA111.

Assessment

This course is given in a computer lab and for the most part students are expected to work alone with direction from their instructor. Given the nature of this course and the environment in which it must be given is not conducive to the development of Leadership Qualities. Broad Business Perspective is very important to any individual operating in a business environment. This is primarily a management subject and is covered in detail in Introduction to Business AMM101 which is a required course.

Recommendation

1. Although much of the computer lab work is done independently by the students, faculty should consider adding projects that will allow students to act as leaders.

COURSE	PROGRAM OBJECTIVES												
AMA 130													
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	U	U	U	U		U		T		U			
Leadership Qualities													
Broad Business Perspective								T					
Personal Attributes	U	U	U	U	U	U	T	U		U	T		U

AMA 130	STAGE THREE LEVELS OF INSTRUCTION												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	3	2	3	3		2		4		3			
Leadership Qualities													
Broad Business Perspective								4					
Personal Attributes	2	2	2	2	2	2	2	2		2	4		3

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Individual Income Tax Procedures AMA150

Description

Individual Income Tax Procedures AMA150 introduces the fundamental concepts of individual income taxation and the mechanics of Federal and New York State and City individual income tax return preparation. The Functional Knowledge competency objectives 2, 9 and 10 are taught to the appropriate extent that students can apply the concepts in solving problems. In objective 8 of the Functional Knowledge competency, computer literacy using business and accounting applications software is not addressed. Also, the preparation of income statements in businesses does not appear to be addressed. The development of Leadership Qualities appears to be very light. The student is expected to enter into the class with a fairly extensive ability to identify and understand the elements of risk faced by a business entity. Personal Attributes appears to be one of the key competencies taught in this class, however, objectives 9 through 13 are not addressed for this course.

Assessment

In today's environment, it is not practical or realistic to prepare tax returns manually. All businesses use computers to generate tax returns. There does not appear to be any coverage in the area of schedule C which is the business income statement portion of the individual federal income tax return. Given the entrepreneurial nature of today's society, this topic appears to be crucial in allowing the student to get a good understanding of the business environment and how it affects the individual businessperson. The topic of individual income taxation by its very nature deals with controversial tax issues even in just preparing the returns. There are many opportunities for the student to be, at the very least, introduced to the concepts of presenting controversial issues to others in a factual yet persuasive manner, negotiating tactics and identifying points of agreement and gaining consensus. It does not appear to be reasonable to expect the student to enter into the class with a fairly extensive ability to identify and understand the elements of risk faced by a business entity. Although this Broad Business Perspective competency is thoroughly covered in the required course Introduction to Business AMM101, the course is not currently a prerequisite for taking Individual Income Tax Procedures AMA150. In looking at the content of this income tax procedures course, it does not appear that a comprehensive understanding of this performance objective is necessary at this point. The Personal Attributes competency appears to be taught at a reasonable level for this course. Once again, the use of computer technology to enhance written presentations is not addressed. As mentioned above, it is important for the individual preparing a tax return to be able to do so using the computer. Given that the paperless return is being encouraged by the taxing agencies and that there are vehicles available now to do tax returns on the personal computer and on line, the student should be exposed to the computer technology.

Recommendations

1. Consider including projects where the student must complete tax returns using a tax preparation software program.
2. Consider including thorough coverage of the schedule C in the curriculum.
3. Consider including projects or discussions where the student is introduced to the concepts of controversy, negotiating tactics and identifying points of agreement and gaining consensus as it relates to the considerations that must be made when preparing the tax return.
4. Consider reducing or eliminating the expected competency level for objective 5 of Broad Business Perspective if the content level of this course does not require that the student be able to identify and understand the elements of risk faced by a business entity. If it is required, then consider making Introduction to Business AMM101 a prerequisite for this course.

COURSE	PROGRAM OBJECTIVES												
AMA 150													
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge		T							T	T			
Leadership Qualities			T										
Broad Business Perspective				T	U								
Personal Attributes	T	T	T	T	T	T	T	T					

AMA 150	STAGE THREE LEVELS OF INSTRUCTION												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge		3							3	3			
Leadership Qualities			3										
Broad Business Perspective				2	4								
Personal Attributes	3	3	3	3	3	3	2	3					

Intermediate Accounting I AMA201

Description

Intermediate Accounting I AMA201 is designed to give an overview of the foundations of accounting theory, the problems of current practice and its relationship to accounting theory as expressed in the Accounting Principle Board's Opinions and the Financial Accounting Standards Board's Statements. The course includes a review of the accounting cycle and a detailed exploration of the reporting process, namely, the Statement of Financial Position, the Statement of Income, the Statement of Retained Earnings and the Statement of Cash Flow. Principles of Accounting II AMA112 is a prerequisite for this course. Many of the performance objectives in the four expected competency areas are not addressed in this course. There are a few of the objectives that are continued in the Functional Knowledge competency. These include, completing the various steps in the Accounting cycle; determining the value of assets, liabilities and owners equity according to generally accepted accounting principles; and the preparation of the financial statements of the service, merchandising and manufacturing businesses according to generally accepted accounting principles and evaluating the results. The only Leadership Quality objective addressed in this course is the collaboration with team members to define potential problems and their possible solutions.

Assessment

It makes sense that many of the performance objectives in the four expected competency areas are not addressed in this course since they are thoroughly covered in the prerequisite Principles of Accounting I AMA111 and Principles of Accounting II AMA112. In as much as the content in this level of accounting course is so segment specific, and it is the first advanced course the student may be taking in accounting, it might be difficult for the student to relate the new material to what they already have learned in the Principles of Accounting courses without reinforcement. This reinforcement would appear to be delivered in the continuation of performance objectives 1, 3, and 4 in the Functional Knowledge competency. Although Leadership Qualities are covered in detail in the required Introduction to Business AMM101 course, it is a competency that can be reinforced in all of the courses.

Recommendations

1. Since Leadership skills are so crucial to the student's ability to function as a member of a business team in the multicultural business environment, instructors should emphasize interpersonal and Leadership skills in their presentations.
2. Assignments designed for small group research, problem solving and/or reporting would foster teamwork and Leadership development.

COURSE	PROGRAM OBJECTIVES												
AMA 201													
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	C		C	C	U				T	T			
Leadership Qualities			T										
Broad Business Perspective				T	T		T	T					
Personal Attributes	T	T		T	U		T		T				

	STAGE THREE LEVELS OF INSTRUCTION												
AMA 201													
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	4		4	4	4				3	3			
Leadership Qualities			3										
Broad Business Perspective				4	4		4	4					
Personal Attributes	4	4		2	2		3		3				

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Intermediate Accounting II AMA202

Description

The Intermediate Accounting II AMA202 course is a continuation of Intermediate Accounting I AMA201. It continues to explore the aforementioned problems of current practice and its relationships to Financial Accounting Theory. The topics covered in this portion of the series include Inventories, Long-Term Investments in Stocks, Tangible and Intangible Fixed Assets, Liabilities and Income Taxes, Leases and Income Tax Allocation. Present Value Concepts and their applications are also covered. Unlike Intermediate Accounting I AMA201, this class requires the student to enter into the class with a comprehensive understanding of many more of the expected competency objectives than appear to be utilized in Intermediate Accounting I AMA201. Additionally, the course continues teaching many of the competencies begun either in Intermediate Accounting I AMA201 or in Principles of Accounting II AMA112. Program objectives 4, 5, and 9 of the Personal Attributes competencies are introduced at a low level in Intermediate Accounting I AMA201 however, upon entering Intermediate Accounting II AMA202 the student is expected to have a much higher level of understanding.

Assessment

There is a definite gap between the level of the Personal Attributes competencies taught and required in Intermediate Accounting I AMA201 and the level of those competencies expected to be mastered upon entering Intermediate Accounting II

AMA202. The following Personal Attribute objectives are not addressed in the first part of the sequence: demonstrating an understanding of professional ethics; demonstrating the ability to learn from one's mistakes; developing the ability to write clearly, concisely, and logically, using proper grammar and punctuation. Although they are taught in Principles of Accounting I AMA111 and Principles of Accounting II AMA112, it appears that these competencies must also be taught to the students as they relate to the more advanced topics covered in this course sequence. Since these objectives are not addressed in the first part of the sequence, they should be taught in this class to the level of understanding expected.

Recommendations

1. Increased use of written and oral assignments would contribute to the student's ability to write clearly, concisely, and logically, using proper grammar and punctuation as it relates to this type of advanced subject material.
2. Since the aforementioned Personal attributes objectives are not addressed in the first part of the sequence, they should be taught in this class to the level of understanding expected.
3. Consideration should be given to reviewing the competencies taught in Intermediate Accounting I AMA201 to determine whether more of those competencies expected in Intermediate Accounting II AMA202 should be introduced.

COURSE AMA 202	PROGRAM OBJECTIVES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	U	U	C/U	U	U		C/U		C/U	C/U			
Leadership Qualities	U	U			U		U	U					
Broad Business Perspective			C/U	C/U	C/U	C/U	C/U	C/U					
Personal Attributes	U	U	U	U	U	U	U	U	U	U	U		T/U

STAGE THREE
LEVELS OF INSTRUCTION

AMA 202	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	4	4	4	4	4		4.		4	4			
Leadership Qualities	2	4			4		4	4					
Broad Business Perspective			4	4	4	4	4	4					
Personal Attributes	4	4	4	4	4	4	4	4	4	4	4		4

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Cost Accounting I AMA210 and Cost Accounting II AMA211

Description

In Cost Accounting I AMA210 cost accounting methods and procedures are studied. Emphasis is placed on the importance of cost accounting to management in controlling and analyzing cost data and in the areas of decision-making and planning future operations. Cost Accounting II AMA211 continues the study of cost determination and analysis as taught in Cost Accounting I AMA210. A continued emphasis is placed on the importance of cost data to management in the areas of decision-making and planning. The grid shows a consistent flow from Cost Accounting I AMA210 to Cost Accounting II AMA211. The program objectives for all of the competencies that are taught in the first part of the series are appropriately continued in the second part of the series. The Functional Knowledge competency focuses on preparing and evaluating the financial statements, evaluating a company's operations, understanding the role of budgeting and forecasting as management tools and methods of assisting management in determining the capital needs of the organization. Only three of the Leadership values are taught. The Broad Business Perspective appears to be covered quite thoroughly. Only one half of the Personal Attributes objectives are addressed.

Assessment

Although the Leadership Qualities are covered extensively in the required course Introduction to Business AMM101, more emphasis could be placed on this competency in the class. Although extensively covered in the required course Introduction to Business AMM101, it appears that more Personal Attribute objectives can be reinforced in this series of courses. Given that the course contents involve analysis there would seem to be many opportunities to teach the student to demonstrate independent thinking skills and to demonstrate the ability to learn from one's mistakes and even to reinforce an understanding of professional ethics.

Recommendations

1. The instructor may consider supporting the Leadership objectives of identifying points of agreement, taking a Leadership role in team building and utilizing the expertise of other team members to accomplish goals by assigning group projects.
2. Increased use of written and oral assignments would contribute to the development of the student's independent and critical thinking skills.

COURSE **PROGRAM OBJECTIVES**

AMA 210

	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge				C/U	C/U	C/U	C/U						
Leadership Qualities	U		U				U	U					
Broad Business Perspective	C/U		C/U	C/U			C/U	U					
Personal Attributes		U					U				C/U		

STAGE THREE
LEVELS OF INSTRUCTION

AMA 210

	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge				4	4	4	4						
Leadership Qualities	3		3				3	3					
Broad Business Perspective	4		4	4			4	4					
Personal Attributes		4					4				4		

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COURSE **PROGRAM OBJECTIVES**

AMA 211	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge				C	C/U	C/U	C/U						
Leadership Qualities	U		U				U						
Broad Business Perspective	C/U		C/U	C/U		C/U	C/U	C/U					
Personal Attributes		U					U		U	U	U		U

STAGE THREE
LEVELS OF INSTRUCTION

AMA 211	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge				4	4	4	4						
Leadership Qualities	3		3				3						
Broad Business Perspective	4		4	4		4	4	4					
Personal Attributes		4					4		4	4	4		4

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Introduction to Business AMM101 and Business Law AMM110

These courses have been reviewed by their course coordinators in Managerial Studies. The findings are presented on the following pages.

COURSE AMM 101	PROGRAM OBJECTIVES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	U		U	U	U	U	U		U	U			
Leadership Qualities	T	T	T	T	T	T	T	T					
Broad Business Perspective	T	T	T	T	T	T	T	T					
Personal Attributes	T	T	T	T	T	T	T	T	U	U	U	T	T

AMM 101	STAGE THREE LEVLELS OF INSTRUCTION												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge	2		2	2	2	2	2		2	2			
Leadership Qualities	3	2	3	4	4	4	4	3					
Broad Business Perspective	3	3	4	4	4	4	5	4					
Personal Attributes	4	4	4	3	3	4	4	4	3	3	3	3	4

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COURSE	PROGRAM OBJECTIVES												
AMM 110													
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge									C	C			
Leadership Qualities	T	T	T	T	T	T	T	T					
Broad Business Perspective	U	U	U	C	C	C	T	T					
Personal Attributes	T	T	T	T	T	T	T	T	T	T	T	T	T

AMM 110	STAGE THREE LEVELS OF INSTRUCTION												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Functional Knowledge									4	4			
Leadership Qualities	4	4	4	4	4	4	4	4					
Broad Business Perspective	4	4	4	4	4	4	4	4					
Personal Attributes	4	4	4	4	4	4	4	4	4	4	4	4	4

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The Joint Accounting/Computer Option

The Joint Accounting/Computer option leads to an Associate in Applied Science (AAS) degree from the Accounting/Managerial Studies Department. It was introduced in the early 1980s as a result of a collaborative effort between the Computer Information Systems department and the Accounting/Managerial Studies Department.

Over the last ten years, the Joint Accounting/Computer option has attracted an average of 300 students a year. As of November 9, 1999, there were 277 students enrolled in this option. This number will change when new students are admitted during the Spring I session of the current academic year.

The average number of students in the program over the last ten years indicate that the joint accounting/computer option is a viable career choice for many of our students. Current trends that show greater infusion of computer applications and systems into the accounting profession dictate that we should continue to make this career choice available to our students.

Recommendation

Over the last ten years there have been major innovations in computer applications and systems available to businesses and accounting professionals. Current indicators in the computer industry point to the continuation of this trend. This makes it necessary for us to revisit the courses for this option which were put together during the early 1980s. Current technology and the demands of the coming millenium require us to upgrade our courses.

COMPUTER LABORATORY SERVICES

The Director of Academic Computing manages the academic computer laboratories at the college. Currently, there are computer laboratories in all of the campus buildings. Different laboratories are equipped to handle various departmental needs; therefore, certain courses are taught in specific labs.

Some courses offered by the Accounting/Managerial Studies Department are taught primarily in the academic computer laboratories in the E and the C buildings. Other courses that are taught in regular classrooms either require or recommend computer laboratory sessions. The Ron Miller Accounting Laboratory, staffed with technicians, serves as a computer resource laboratory dedicated for tutorial sessions. This lab, located in the E Building, is also used as a resource center for students who need additional reinforcement sessions. It is equipped with audio-visual tapes and slide presentations designed for specific course work.

Academic Computer Laboratories

At the beginning of each semester, two schedules are posted on the front door of each lab. One schedule clearly shows the weekly scheduled classes and the open lab hours for each specific lab. The other shows the complete weekly open lab hours for all computer labs at the college for every given period of the day. These schedules help students plan and use the labs according to their needs.

The office of the director of academic computing maintains the laboratories used by the department very efficiently. The machines and the rooms are kept clean and always ready for use. The technicians, however, do not assist students who need help in using application programs. This tends to frustrate students who do not have proficiency in the use of some of the application programs during their practice sessions. Future lab technicians should be hired based on their knowledge and ability to assist students during their practice sessions.

Managing Student Work Disk

Scanning data disks for viruses is a major source of frustration for certain courses where students cannot work without their data disks. Sometimes, it takes approximately ten to fifteen minutes to scan all the disks for an entire class. For a one-hour class, this is too much time to spend waiting to begin work. Maybe the labs should be equipped with file cabinets where the class disks could be stored. The technicians could scan the disks and have them ready to be picked up by instructors. Or, maybe the virus scan could be set up as the log on tool to access application programs.

Software Application Programs and Operating Systems in the Labs

The software application programs we use in the academic computer labs continue to be upgraded to make them as current as possible. However, the upgrading process takes too long. For example, we currently use the Windows 95 operating system even though Windows 98 has been out since last year.

LaGuardia should automatically upgrade software operating systems and application programs through CUNY's licensing agreements. This helps to streamline the software programs used throughout the college.

The Accounting Department Resource Lab (The Ron Miller Accounting Laboratory)

The department's resource laboratory located in E-273 is currently over used and not very well equipped. There are too few computers in the lab and the room is too small to accommodate more equipment.

Unlike the academic computer laboratories, students get tutorial help from the laboratory technicians in this room. The lab technicians in this room offer explanations and assist students to understand some of their difficult coursework. It is imperative that computers are upgraded regularly and that increased space is made available as soon as possible in order to effectively accommodate the number of students using this resource center.

Student Survey

A survey of students enrolled in Accounting and Managerial Studies courses was conducted. Those who were enrolled in courses requiring use of the computer laboratories were requested to recommend changes or improvements. By far, most of the students responding recommended that there should be more open lab hours at times that the students have available. Included in this were suggestions for more weekend hours, full time open labs, and 24-hour, 7 day access to computer labs. This was followed by a recommendation that the laboratory technicians be more helpful in assisting students with using the software. A significant number of students indicated that the College should purchase newer versions of software and have more labs with Internet access.

Employer Interviews

Description

As part of the assessment process, the Accounting & Managerial Studies Department elected to conduct interviews with Cooperative Education employers for the purpose of evaluating the success of our interns. The department's goal was to determine if present course offerings prepared students adequately for current job market demands. Many of the companies visited have had exposure to LaGuardia interns, particularly those from Accounting and Managerial Studies, for several years. The companies interviewed were American Insurance Group, Canadian Consulate, Office of the Comptroller – City of New York (Division of Personnel and Budget), PSC CUNY, Queens Symphony Orchestra, Regional Plan Association, Department of Transportation, Danskin, Rockefeller Foundation, East-West Institute, Benetton and the Long Island City Business Development Corporation. Summaries of the interviews follow this section.

Faculty from the Division of Cooperative Education selected employer interview sites. Site coordinators from the Division accompanied Department faculty during the interviews.

Assessment

Internships ranged from accounting to administrative and computer related work. Students were assigned tasks such as: preparing and processing source documents, database entries, filing, regular mailings, faxing, administrative activities, preparation of materials for instruction, utilizing customized computer programs, input to and even instruction of segments of training exercises when deemed appropriate. The range of activities was extremely varied.

Supervisors indicated that, in general, students handled themselves professionally, had good appearance and a positive attitude towards employment. Managers were favorably impressed with students' knowledge as well as their energy and eagerness to learn. One manager reported she would prefer hiring LaGuardians as accounting interns, as opposed to temporary employees from an accounting service, since LaGuardians have higher level skills. Interns also brought some good business skills to the workplace and their interview skills were effective giving an overall favorably impression.

The primary weaknesses noted in most interns included limited verbal and written skills. Specific mention was made by a number of employers about students' lack of familiarity with business communication formats including memoranda, e-mail and business letters. There was also some lack of interpersonal skills, such as confidence and critical thinking dexterity amongst others, that limited student potential in the business world. Another weakness observed was the fact that many interns were not universally proficient in the computer skills which the employer required.

Recommendations

In analyzing all the employers responses, the following is a review of recommendations the Accounting & Managerial Studies Department may consider to better improve the professionalism of our interns.

1. That opportunities for students to expand their knowledge of computers and technology be increased.
2. That students be encouraged to gain proficiency in keyboarding skills.
3. That the College make a commitment to teaching the kinds of oral and written communication skills that students will need in their employment.
4. That assertiveness training programs be incorporated into the College experience.

Employer Interview Report
American Insurance Group
Conducted by: Prof. Karlen

Interviews were conducted with four managers who had experience with LaGuardia interns. Each manager had either ten years dealing with LaGuardia students or had known at least twenty students. The areas which the managers represented were: Reinsurance Accounting, Vendor Operations Accounting Controller's, and Investment Accounting. These departments are only interested in students who are Accounting majors.

All of the managers were favorably impressed with LaGuardia students' knowledge of basic accounting. Each noted in independent interviews that, "They know their debits and credits." The AIG staff indicated that students must also have very good knowledge of Excel and should be able to learn the corporate accounting database system in a short amount of time. They felt that due to careful screening the students that had been employed had met or surpassed the technical accounting requirements of the positions that they held. One manager reported that she would prefer hiring a LaGuardia intern to an Accounting temp since the LaGuardian would have higher level skills.

The weaknesses noted in LaGuardia students include limited verbal and written ability and lack of interpersonal skills. It was noted that LaGuardia students are particularly weak in sending e-mail and brief memoranda, such as requesting information from another department. They do not appear to understand how communications must be altered to reflect the receiver's position in the organizational hierarchy. Two managers noted that some LaGuardia students lack initiative and fail to extend themselves beyond basic expectations. AIG has employed over ten LaGuardia graduates on a permanent basis. Even some of those are "lacking in the drive to move up."

With regard to changes to the Accounting profession, the AIG managers felt that the changes were only in public accounting and did not reflect on managerial accounting in any way.

The recommendations that were made include:

- Improve the students' business communication skills (not composition)
- Students should be able to interpret the meaning of accounting not just perform transactions (What does a debit balance in a liability account mean? How do balance sheet accounts relate to statements of profit and loss?)
- Students need to open their focus to a task
- Students need to develop initiative and recognize that a job does not mean "nine to five".

In terms of recommendations to the faculty, the managers indicated that students would be expected to have increasing familiarity with Microsoft products. Complete ease of use of Excel is expected for all accounting positions at AIG.

Employer Interview
Canadian Consulate
Interviewer: Prof. Karlen

The Canadian Consulate has had LaGuardia students from a variety of majors employed there for almost twenty years in many different departments and positions. This interview was held with the Head of the Research Center who has worked with LaGuardians for a period of eight years.

The supervisor indicated that the students whom he supervised handled themselves professionally and had a positive attitude toward employment and their positions. It should be noted that among LaGuardia students, internships at the Canadian consulate are prized. The consulate staff felt that it was an advantage that all of the students that had worked in the Research Center had been bilingual, even though it was not English/French, as in Canada. This gave them the additional perspective of the necessity to provide all information on the Consulate's website in parallel format in the two languages.

Among the weaknesses noted is a tendency to overcommit in the beginning on the part of the interns. Their willingness exceeded their ability to produce outcomes. The supervisor felt that this is substantially due to the large number of commitments that the students have in their academic, personal and work lives. Another area that was felt as having potential for improvement is complex problem solving.

The Head of the Research Center felt that in the future there would be additional need for website creation and maintenance skills.

Employer Interview
Office of the Comptroller – City of New York
Division of Personnel and Budget
Interviewer: Mr. Wharton

Two managers at the Office of the Comptroller, City of New York were interviewed regarding LaGuardia interns in the Accounting major. LaGuardia students have been employed in this office for approximately twenty years. The duties of the internship include preparing and processing source documents pertaining to the status of the pension funds of municipal employees. This employer hires only Accounting majors.

The managers indicated that LaGuardia students bring good business skills to the workplace. Of special note is their knowledge of spreadsheet preparation and their readiness to work immediately.

The weaknesses cited include poor communications skills on the part of some of the interns and lack of knowledge of government accounting. Since LaGuardia does not offer a course in government accounting this second weakness is not unexpected.

This employer sees a special need for spreadsheet preparation, word processing and database management in the future.

The internship is a non-paid position. Previously, the interns were given a stipend to cover the cost of transportation between home and the work site. Because of budget shortfalls a few years ago, the stipend was discontinued. Our interns find themselves financially strapped while working at this internship site. Financial problems aside, the employers interviewed said that the students found the internship rewarding, and a few became employed full time at the agency after graduation.

Employer Interview
PSC CUNY
Interviewer: Prof. Silverman

The PSC CUNY has employed students from the majors of Accounting, Business Administration and Business Management for a period of six years. The individual who currently serves as their supervisor finds that in general, LaGuardia students bring good business skills and high intelligence to the workplace. It was specifically noted that students have a good knowledge of the Accounting process and mathematical skills. They are motivated and energetic and have a willingness to learn.

Weaknesses that were noted are communication skills, especially for foreign students, and the need for better theoretical and practical knowledge. It was recommended that students have better management skills prior to their internships. Specific recommendations include better preparation of students regarding asset management modeling programs and scenario building related to balance sheets and income statements.

The supervisor felt that students need to have a well-rounded background and the current course offerings provide that. For the future, increased AMO116 are perceived as a need, especially in Excel and Lotus for accounting. The PSC CUNY would also prefer that students have additional finance background.

Internships at PSC CUNY are not paid however students receive as stipend of between $300 and $350. Individuals who are hired full-time receive full tuition remission.

Employer Interview
Queens Symphony Orchestra
Interviewer: Ms. Lytle

This work site, the Queens Symphony Orchestra, normally receives students who lack English communications skills. However, they are equipped for the most part with good organizational skills and basic understanding of business office procedures. Interns are assigned several tasks such as database entries, filing, regular mailings and faxing. As the semester progresses, their English communications skills improve and so does job performance, providing them with the confidence necessary to answer telephones and become telemarketers.

The number one weakness observed is lack of confidence. As their supervisor explained, it seems LaGuardia students are unable to show any problem solving skills, or their critical thinking skills are not at par. The supervisor assumes this problem stems from the fact that students are not confident enough to assume responsibility. The other weakness shown is lack of computer language skills. All the interns assigned have no knowledge of Microsoft Access, or Excel, or do not know how to do mail merge, which is an essential tool that the Queens Symphony Orchestra uses for their periodic mailings.

The supervisor felt that our students required more knowledge of basic computer programs and the Internet. Programs such as Microsoft Access, Excel, Word and accounting software programs such as Peachtree, QuickBooks were noted. Interaction skills and communications skills were mentioned as the primary items that needed improvement. Another item was a "customer service" type attitude toward the business world.

Employer Interview
Regional Plan Association
Interviewer: Prof. Santamaria

One manager at the Regional Plan Association expressed satisfaction with some of the business skills students bring to workplace. He referred positively to the computer skills especially knowledge of Excel which students bring to the job. This manager also noted that students have a good appearance and interview skills and are willing and open to learning on the job.

All of the students hired by the Regional Plan Association are Accounting majors. It was recommended that more emphasis be placed in the Accounting program on fund accounting, cost allocation, project financing, budgeting, and project evaluation and control. This manager also noted that there is a general inability by interns to write memos. He also recommended that students receive assertiveness training in relationship to their work on the job.

Employer Interview
Department of Transportation
Interviewer: Prof. Karlen

LaGuardia interns have been employed at this site for approximately six years. The manager of the facility as a preference for business administration, business management or computer information systems majors. Since the facility is a training site for the Department of Transportation there is flexibility regarding the types of assignments given. LaGuardia interns have performed administrative activities, preparation of materials for instruction, customization of computer programs, an even instruction of segments of training exercises when deemed appropriate.

In general, LaGuardia interns are thought to bring good skills with them to their employment. The areas in which they are lacking our self-confidence, problem solving, and communications skills. This supervisor noted specifically that the communications skills that require improvement include telephone usage and message taking, memo writing, and the ability to transmit business information verbally. It was her opinion that additional English composition or literature courses would not solve the problem.

For the future, it was recommended that students have greater facility with the Internet and computers.

Employer Interview
Danskin
Interviewer: Prof. Karlen

This employer hires interns to assist in a public relations/customer service position. The intern tracks monthly media coverage, assists in the preparation of reports and the preparation of samples for media events among other activities.

This employer feels that the preparation of LaGuardia students is excellent in terms of their coursework. The skills that were noted as lacking are knowledge of workplace expectations and protocol in the ability to choose appropriate business communications methods. This employer noted difficulty with the current intern regarding lateness, absenteeism and office demeanor. It is the first time she had had such negative experience with a LaGuardia student. It is interesting to note that this is also the first liberal arts student to have been assigned to the supervisor.

This organization believes that in the future they will require increased Internet and e-commerce knowledge. They would also look forward to hiring students with marketing majors.

Employer Interview
Rockefeller Foundation
Interviewer: Prof. Karlen

The Rockefeller Foundation hires primarily Accounting majors for internships. Occasionally they may hire a business administration or business management major with good accounting skills. The primary areas of responsibility for the interns include accounts payable and bank reconciliations. This employer feels that the students have good knowledge of accounting and general ledger. Although the computer accounting package in use at this employer is specialized students have exhibited the ability to learn it rapidly.

The weaknesses which LaGuardia students exhibit include the lack of a real world vs. classroom view and ineffective speech communication especially using technical language. They also noted that interns often failed to ask questions when they needed to.

This employer noted that in the future there will be an increasing need for computer skills.

It is a pleasure to note that this interviewer met four former LaGuardians that are now permanent employees in the Accounting Department of the Rockefeller Foundation.

Employer Interview
East-West Institute
Interviewer: Prof. Karlen

The East-West Institute is a self-described think tank. The LaGuardia intern is involved with data entry, accounts payable, maintaining accounting files, assisting with audits, and budget process. There is very heavy use of spreadsheets in this position. Only Accounting majors are hired, preferably those nearing the end of their accounting programs.

This employer finds students' knowledge of Excel to be very good. They note that students that they have hired have the ability to improve on their own at the work site. The weaknesses they have noted in LaGuardia students is that students do not take notes regarding instructions they are given, do not connect work to learning, do not ask for clarification, and occasionally have an inability to take instruction. It was also recommended that accounting faculty try to teach students to have "accounting sense".

Employer Interview
Benetton
Interviewer: Prof. Karlen

LaGuardia interns at Benetton perform reconciliation of sales from all stores, journal entries for payroll, bank reconciliations, filing, and account analysis. Only Accounting majors are hired for this position.

This employer finds that students have good knowledge of the basics of accounting, Excel and Word. They have an eagerness to learn and are able to self teach in the Accounting area. Their weaknesses include an inability to make the shift from the classroom to the real world. This employer recommended that students would benefit by an accounting computer simulation in the classroom. She feels that there is a need to make the classroom more like reality. They would like students to be able to do analyses of variances in accounting records and have knowledge of budgeting in addition to transactions.

In the future, this employer would expect higher-level computer skills. They would also like students to be able to use the Internet for research especially regarding competitors.

Employer Interview
Long Island City Business Development Corporation
Interviewer: Mr. Wharton

The Long Island City Business Development Corporation is a not-for-profit business development organization dedicated to promoting the economic vitality and infrastructure of greater Long Island City. The Industrial Waste Recycling and Prevention Program helps companies throughout New York City implement non-hazardous materials management, waste reduction, and recycling programs. Brokers seek out companies with non-hazardous by-products, and match them with companies that can use the by-products. The agency usually hires two or three interns at a time. The interns perform either administrative functions, or assist the brokers.

LaGuardia interns have been employed at this agency over a period of six years. This employer noted that interns he has experience with have had either spread sheet or database skills, but not both. In addition, students' business letter writing skills need improvement.

In the future, this employer will be seeking additional communications and letter writing skills, mathematics (percentages and statistics) ability, and Internet skills. The agency prefers to hire individuals with business skills and work experience.

Student Survey

A survey of eleven questions was conducted during the Fall 1999 Semester among students enrolled in Principles of Accounting I AMA111, Principles of Accounting II AMA112, Accounting Applications for the Microcomputer AMA130, Individual Income Tax Procedure AMA150, Intermediate Accounting I AMA201, and Intermediate Accounting II AMA202. A copy of this survey is included at the end of this section.

The purpose of the survey was to poll students in key areas concerning the specific courses they were taking.

1. Over ninety three percent of the students enrolled in the accounting classes were positive about their acquisition of skills relevant to the accounting or business fields. This is easily perceived by their responses to question seven (a) Definitely 60%, and (b) Probably 33%. Here, we should keep in mind the coverage made of relevant topics such as accounts receivable, accounts payable, depreciation, payroll and the preparation of financial statements.

2. The response to question two indicated a feeling of adequacy of relevant industries, organizations and occupations – (a) Definitely 46%, (b) Probably 42%.

3. Question 3 attempted to assess the perception students have of fundamental accounting rules, procedures and concepts. Student responses pointed out to a strong emphasis given by teaching faculty to these areas.

4. The response given by students to this question –(a) Definitely 66% indicated a high degree of relevancy perceived by students of the accounting field to the functioning of businesses. This is easily perceived by students when they are exposed to sole proprietorships 9 Principles of Accounting I AMA111 and Principles of Accounting II AMA112, partnerships (Principles of Accounting I AMA111 and Principles of Accounting II AMA112), and corporations (Principles of Accounting II AMA112, Intermediate Accounting I AMA201, and Intermediate Accounting II AMA202).

5. Approximately 96% of the responses to this question indicated that students find a high degree of relevancy between the principles (i.e. cost, matching rule), concepts and procedures (i.e. reporting) they are exposed to in class, as preparation for jobs in the accounting field. Close to 65% of the students polled pointed out to a strong relationship between the theoretical accounting environment and the world of work.

6. Nearly 60% of the students felt a definite positive impact of the accounting courses. Enabling them to think clearly reflects the focus of the teaching staff in the lectures, laboratory, homework and practice set assignment of making

students think analytically and logically as they progress through these avenues of learning.

7. The response to question clearly points out to a strong indicator of the emphasis placed by accounting faculty in reference to key aspects of accounting information, namely: analysis, recording, classification and interpretation. The first two (analysis and recording) are clearly more emphasized in the Principles of Accounting I AMA111 course.

The last two (classification or interpretation) are highly emphasized in the advanced accounting courses.

A note of caution:

Inexplicably, the number of responses to questions 8, 9, 10 and 11 was approximately 50% higher (on average) than the number of responses to questions one through seven, in this survey. In spite of this situation, the following statement can be made concerning questions 8, 9, 10 and 11.

8. Over 90% of the responses to this question affirmed a positive awareness of internal and external accounting reports to students. This is explained by the emphasis given by the teaching staff in the elementary and advanced accounting courses to the area of reporting (internal/ external).

9. Approximately 50% of the respondents expressed a positive exposure to GAAP and tax considerations. This is consistent with the fact that these accounting aspects are more emphasized in the advanced courses.

10. Close to 60% of the students responded a strong exposure to ethical considerations in the accounting field. Nearly all of the students polled expressed a positive exposure to ethical considerations.

11. Approximately 75% of the respondents felt that the Accounting courses provided them with opportunities to be exposed to the utilization of computers in business, academic and personal settings. Significantly, about three quarters of the students polled, felt that the use of computer software packages in classroom and laboratory settings (when doing homework), provided them with an ample opportunity to gain familiarity with the use of computers in business settings.

Articulation

Description

A review of the courses in the Accounting Curriculum and their transferability was performed. LaGuardia students transfer to a variety of baccalaureate institutions; however, it is assumed that the majority select one of the eleven senior colleges that are part of the City University of New York to continue their education. Therefore, it was decided to utilize CUNY's 1999 University Course Guide as a means of reviewing the articulation of courses within the University.

Assessment

Generally, the private colleges and a number of SUNY colleges offer excellent transfer opportunities for LaGuardia's accounting graduates. Adelphi, Long Island University Brooklyn campus, Marymount Manhattan, and Pratt honor transfer agreements that allow LaGuardia graduates to transfer as full juniors to accounting or other degree programs and to complete a bachelor's degree within two years of full-time study. Many other private colleges also allow accounting graduates to transfer with little or no loss of credit, even though there is no formalized transfer agreement.

The accounting curriculum articulates well with several of the CUNY colleges, particularly Hunter and York. However, Baruch College, which is the first preference of many students, appears to accept the fewest credits from LaGuardia transfer students. Here are some of the articulation issues:

- Our Principles of Accounting I AMA111 and Principles of Accounting II AMA112 (8 credits) transfers as 6 accounting credits for students majoring in Business Administration at Baruch, but only as 3 credits for Accounting majors. Hunter grants 6 credits; York, 8 credits. The other CUNY senior colleges grant 6-8 credits.
- Intermediate Accounting I AMA201 and Intermediate Accounting II AMA202 (6 credits) transfer only as Intermediate Accounting I to Baruch (4 credits), Queens (4 credits), and Hunter (3 credits).
- Accounting Applications for the Microcomputer AMA130 (3 credits) transfers as elective credit.
- Introductory Economics I SSE101 only transfers as elective credit unless the student has also taken Introductory Economics II SSE102.
- Cooperative Education transfers as elective credit to most CUNY colleges.
- Introduction to Business AMM101 (3 credits) transfers as BUS1000 (2 credits) to Baruch, 3 credits to other CUNY colleges.
- Cost Accounting I AMA210 and Cost Accounting II AMA211 (6 credits) receives no credit at Baruch, 3 credits at Hunter and Brooklyn. (Students generally choose either Intermediate Accounting I AMA201and Intermediate Accounting II AMA202 or Cost Accounting I AMA210 and Cost Accounting II AMA 211.)
- Individual Income Tax Procedures AMA150 transfers as elective credit to Baruch.

- Obtaining extensive elective credits at Baruch is not productive since Baruch's Accounting degree program contains few elective credits.

The fact that Intermediate Accounting I AMA201 and Intermediate Accounting II AMA202 transfers as Intermediate I is understandable since our two courses cover slightly more than the senior colleges cover in one three credit course. A survey was taken of our Intermediate Accounting II AMA202 students to determine their awareness of, and their attitude towards, this issue. Over 70% of the students felt that the pacing of Intermediate I AMA201 was "just right" and over 88% felt that Intermediate II AMA202 was "just right." Almost 80% were aware that our two Intermediate Accounting courses were taught as one course at most senior colleges. More than 88% said they would not want LaGuardia to offer Intermediate Accounting I and II together in one course. Most students felt they would have difficulty learning all the course material if the two courses were combined into one course and nearly 65% felt they would have difficulty passing the course. Students were also asked for comments and suggestions. Many students indicated a desire to have an Intermediate Accounting III course, which when combined with our Intermediate Accounting I and Intermediate Accounting II, would be equivalent to the senior college's Intermediate Accounting I and Intermediate Accounting II.

Accounting Applications on the Microcomputer AMA 130 transfers as elective credit to eight of the eleven CUNY senior colleges. Students may lose credit at

Baruch because of the limited number of elective credits in Baruch's degree. However, after careful consideration, our Department has decided that this course should remain in the degree. Many of the cooperative education internship employers have indicated that computer skills are required. In particular, the employers have indicated that extensive knowledge of spreadsheets, database and accounting packages are a prerequisite to employment.

Recommendations

1. Consider developing a three course sequence in Intermediate Accounting. Intermediate Accounting I, Intermediate Accounting II, and Intermediate Accounting III would be 3 credits, 4 hours each, enabling students to receive credit for Intermediate Accounting I and Intermediate Accounting II at the senior colleges.
2. Consider eliminating Introductory Economics I SSE101 as a requirement. Review the Social Science course offerings to maximize transferability.
3. Delete Partnership and Corporation Tax Procedures AMA155 and Internal Audit AMA220 from the accounting curriculum electives. They have not been offered in several years.
4. Consider eliminating Cost Accounting I AMA210 and Cost Accounting II AMA211. The classes are often cancelled due to under enrollment. Cost Accounting I AMA210 and Cost Accounting II AMA211 generally transfer as Cost Accounting I.

5. Obtain articulation of Accounting Applications for the Microcomputer AMA130 as major credit instead of elective credit with those colleges that offer a similar course.
6. Compile a list of liberal arts courses, which transfer well to Baruch, to enable students to maximize transfer credit to Baruch.

Grade Distribution Report

Description

The Accounting faculty examined the grades for accounting courses for the period from Spring 1, 1996 through Fall 1, 1998. Only courses offered in the thirteen-week terms were examined because courses in the six-week terms would not offer a good representative sample due to lower class enrollment and the lower number of course offerings.

Assessment

In the Department of Accounting and Managerial Studies the grade of A was given to 25.7%-34.8% of the time over the period 1996-1998 while the average grade of B was assigned 21.5%-24.2% of the time. The grade of C was assigned 15.6%-20.6% over the same time period. The grade of D was given 4%-7% of the time. In addition, the grade of F was assigned 8% of the time while a grade of W, IN, WU, or WA was assigned 13% of the time. On one hand, the grades of A through C assigned in the accounting courses in the Department of Accounting and Managerial Studies appear higher in comparison with grades given in the other programs in the department. On the other hand, accounting courses have a very high failure rate as shown in the study, especially Principles of Accounting I AMA111. To assist students that need additional individual assistance an Accounting Lab is available and could be one reason for the higher grade earned by students completing accounting courses. This extra individual attention needed is not available in class due to large class size. In addition to the

Accounting Lab, peer tutoring is available in four sections of Principles of Accounting I AMA111. The Supplemental Instruction (SI) program provides peer tutoring for high-risk courses such as Accounting. Accounting students who attended SI sessions improved their letter grade.

Recommendations

1. The Department of Accounting and Managerial Studies considers developing a policy that prevents students that missed the first week from taking that course.
2. The Department of Accounting and Managerial Studies considers administering a uniform final departmental examination for accounting.
3. The Department of Accounting and Managerial Studies develops a program to determine the characteristics of students that are failing or withdrawing from accounting courses in order to reduce the failure and withdrawal rate.

GRADE DISTRIBUTION

TERM SPRING I 96

COURSE	A		B		C		D		F		IN		WU		W		WA		TOTAL
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	
AMA 111	168	29.8	106	18.8	90	16.0	28	5.0	62	11.0	10	1.8	35	6.2	62	11.0	2	0.4	563
AMA 112	75	31.5	55	23.1	44	18.5	9	3.8	11	4.6	14	5.9	7	2.9	23	9.7	0	0.0	238
AMA 130	93	58.1	41	25.6	12	7.5	3	1.9	0	0.0	0	0.0	4	2.5	7	4.4	0	0.0	160
AMA 150	30	29.7	25	24.8	21	20.8	9	8.9	0	0.0	3	3.0	1	1.0	12	11.9	0	0.0	101
AMA 201	15	19.5	25	32.5	19	24.7	4	5.2	2	2.6	0	0.0	0	0.0	12	15.6	0	0.0	77
AMA 202	17	29.3	15	25.9	7	12.1	7	12.1	7	12.1	4	6.9	0	0.0	1	1.7	0	0.0	58
AMA 210	34	75.6	8	17.8	0	0.0	0	0.0	0	0.0	0	0.0	2	4.4	1	2.2	0	0.0	45
AMA 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMB 211	13	33.3	17	43.6	6	15.4	0	0.0	0	0.0	0	0.0	1	2.6	2	5.1	0	0.0	39
AMC 110	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC 111	4	40.0	3	30.0	2	20.0	0	0.0	0	0.0	1	10.0	0	0.0	0	0.0	0	0.0	10
TOTALS	449	34.8	295	22.9	201	15.6	60	4.6	82	6.4	32	2.5	50	3.9	120	9.3	2	0.2	1291

129

130

GRADE DISTRIBUTION

TERM FALL I 96

COURSE	A		B		C		D		F		IN		WU		W		WA	TOTAL
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	N
AMA 111	174	28.5	140	22.9	105	17.2	52	8.5	58	9.5	13	2.1	32	5.2	35	5.7	2	0.3	611
AMA 112	48	20.3	62	26.3	44	18.6	18	7.6	22	9.3	10	4.2	10	4.2	22	9.3	0	0.0	236
AMA 130	78	51.0	43	28.1	18	11.8	3	2.0	1	0.7	1	0.7	1	0.7	8	5.2	0	0.0	153
AMA 150	45	50.6	22	24.7	11	12.4	4	4.5	0	0.0	2	2.2	0	0.0	5	5.6	0	0.0	89
AMA 201	15	20.8	16	22.2	21	29.2	4	5.6	3	4.2	6	8.3	1	1.4	6	8.3	0	0.0	72
AMA 202	15	39.5	11	28.9	6	15.8	3	7.9	1	2.6	0	0.0	0	0.0	2	5.3	0	0.0	38
AMA 210	27	67.5	6	15.0	6	15.0	0	0.0	0	0.0	0	0.0	0	0.0	1	2.5	0	0.0	40
AMA 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMB 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC 110	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0		0.0	0
AMC 111	0	0.0	0	0.0	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	1
TOTALS	402	32.4	300	24.2	212	17.1	84	6.8	85	6.9	32	2.6	44	3.5	79	6.4	2	0.2	1240

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TERM SPRING I 97

COURSE	A		B		C		D		F		IN		WU		W		WA		TOTAL
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	
AMA 111	171	25.0	139	20.4	144	21.1	55	8.1	72	10.5	18	2.6	21	3.1	60	8.8	3	0.4	683
AMA 112	47	20.7	41	18.1	46	20.3	14	6.2	25	11.0	14	6.2	9	4.0	31	13.7	0	0.0	227
AMA 130	48	48.5	32	32.3	13	13.1	0	0.0	2	2.0	2	2.0	1	1.0	1	1.0	0	0.0	99
AMA 150	22	28.2	28	35.9	18	23.1	6	7.7	1	1.3	0	0.0	1	1.3	2	2.6	0	0.0	78
AMA 201	14	17.7	19	24.1	26	32.9	7	8.9	4	5.1	1	1.3	2	2.5	6	7.6	0	0.0	79
AMA 202	19	31.1	19	31.1	9	14.8	7	11.5	3	4.9	1	1.6	0	0.0	3	4.9	0	0.0	61
AMA 210	11	39.3	10	35.7	6	21.4	0	0.0	0	0.0	0	0.0	0	0.0	1	3.6	0	0.0	28
AMA 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMB 211	7	19.4	22	61.1	5	13.9	0	0.0	0	0.0	0	0.0	2	5.6	0	0.0	0	0.0	36
AMC 110	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC 111	2	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	2
TOTALS	341	26.4	310	24.0	267	20.6	89	6.9	107	8.3	36	2.8	36	2.8	104	8.0	3	0.2	1293

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GRADE DISTRIBUTION

TERM FALL I 97

COURSE	A		B		C		D		F		IN		WU		W		WA		TOTAL
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	
AMA 111	149	24.0	148	23.8	107	17.2	48	7.7	77	12.4	25	4.0	24	3.9	39	6.3	5	0.8	622
AMA 112	68	28.7	49	20.7	35	14.8	14	5.9	15	6.3	23	9.7	7	3.0	26	11.0	0	0.0	237
AMA 130	57	57.6	19	19.2	13	13.1	1	1.0	3	3.0	1	1.0	1	1.0	3	3.0	1	1.0	99
AMA 150	31	49.2	9	14.3	9	14.3	4	6.3	1	1.6	5	7.9	0	0.0	4	6.3	0	0.0	63
AMA 201	13	16.5	22	27.8	23	29.1	6	7.6	3	3.8	1	1.3	0	0.0	11	13.9	0	0.0	79
AMA 202	11	28.9	9	23.7	9	23.7	7	18.4	1	2.6	0	0.0	0	0.0	1	2.6	0	0.0	38
AMA 210	25	78.1	3	9.4	3	9.4	0	0.0	0	0.0	0	0.0	0	0.0	1	3.1	0	0.0	32
AMA 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMB 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMB 111	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC 110	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC 111	0	0.0	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	1
TOTALS	354	30.2	260	22.2	199	17.0	80	6.8	100	8.5	55	4.7	32	2.7	85	7.3	6	0.5	1171

GRADE DISTRIBUTION

TERM SPRING I 98

COURSE	A		B		C		D		F		IN		WU		W		WA		TOTAL
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	
AMA 111	150	22.4	146	21.8	101	15.1	64	9.6	77	11.5	9	1.3	52	7.8	67	10.0	4	0.6	670
AMA 112	69	31.4	36	16.4	46	20.9	14	6.4	17	7.7	11	5.0	10	4.5	17	7.7	0	0.0	220
AMA 130	52	47.3	38	34.5	11	10.0	2	1.8	2	1.8	2	1.8	2	1.8	1	0.9	0	0.0	110
AMA 150	19	25.0	25	32.9	24	31.6	4	5.3	3	3.9	0	0.0	0	0.0	1	1.3	0	0.0	76
AMA 201	10	14.1	21	29.6	23	32.4	5	7.0	2	2.8	1	1.4	1	1.4	8	11.3	0	0.0	71
AMA 202	16	34.0	10	21.3	14	29.8	6	12.8	1	2.1	0	0.0	0	0.0	0	0.0	0	0.0	47
AMA 210	4	28.6	3	21.4	1	7.1	1	7.1	1	7.1	0	0.0	2	14.3	2	14.3	0	0.0	14
AMA 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMB 111	7	11.1	15	23.8	5	7.9	0	0.0	0	0.0	0	0.0	36	57.1	0	0.0	0	0.0	63
AMC 110	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC111	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
TOTALS	327	25.7	294	23.1	225	17.7	96	7.6	103	8.1	23	1.8	103	8.1	96	7.6	4	0.3	1271

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GRADE DISTRIBUTION

TERM FALL I 98

COURSE	A		B		C		D		F		IN		WU		W		WA		TOTAL
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	
AMA 111	159	23.9	123	18.5	125	18.8	56	8.4	92	13.8	16	2.4	54	8.1	40	6.0	1	0.2	666
AMA 112	69	29.9	46	19.9	32	13.9	15	6.5	22	9.5	28	12.1	7	3.0	12	5.2	0	0.0	231
AMA 130	34	37.8	31	34.4	14	15.6	1	1.1	4	4.4	0	0.0	2	2.2	4	4.4	0	0.0	90
AMA 150	18	30.0	19	31.7	9	15.0	4	6.7	1	1.7	3	5.0	4	6.7	2	3.3	0	0.0	60
AMA 201	21	28.0	20	26.7	17	22.7	6	8.0	3	4.0	1	1.3	3	4.0	4	5.3	0	0.0	75
AMA 202	7	16.7	11	26.2	10	23.8	6	14.3	4	9.5	0	0.0	0	0.0	4	9.5	0	0.0	42
AMA 210	3	17.6	4	23.5	3	17.6	2	11.8	1	5.9	0	0.0	1	5.9	3	17.6	0	0.0	17
AMA 211	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMB 111	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC 110	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
AMC111	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0,0	0	0.0	0
TOTALS	311	26.3	254	21.5	210	17.8	90	7.6	127	10.8	48	4.1	71	6.0	69	5.8	1	0.1	1181

Grade Distribution Full Time/Part Time

Description

The Accounting faculty reviewed the grade distributions for all accounting courses to determine if there was any difference in the grading patterns of full time and part time faculty. In order to have a good representative sample of full time and part time faculty the Principles of Accounting I AMA111 was selected as a sample course for the comparison. This course represents at least 50% of the total students taking accounting courses in the Department of Accounting and Managerial Studies. In addition, Principles of Accounting I AMA111 has several sections offered each term and both full time and part time faculty teach this course. Four thirteen week terms for the period Spring 1, 1997 through Fall 1, 1998 were analyzed. Six week terms are excluded due to lower enrollment and very few part time faculty teaching.

Assessment

There is a small difference in the grade distribution for full time faculty in comparison with part time faculty. For the period Spring I, 1997 through Fall I, 1998 full time faculty assigned the grade of A, 19.5% - 27.7% of the time, while for the same period, the grade of A was given 20.9% - 25.5%, of the time by part time faculty. During the same time the grade of B was given 17.8% - 28.5% of the time by full time faculty, while part time faculty assigned that grade 16.05% - 23.1%. The grade of C was given 15.8% - 26% by full time faculty, while part time faculty assigned the same grade 14.1% to 19% of the time. Both full time and part time faculty assigned the grade of F, IN, WU, W, or WA 25% of the time. Due to the large number of sections in Principles of Accounting I AMA111 and small number of full time faculty, part time faculty teach more sections of Principles of Accounting I AMA111. The range of grade given by full time faculty is on average 2% higher than that given by part time faculty. The availability of Supplemental Instruction (SI) in at least four sections of Principles of Accounting I AMA111 taught by full time faculty could be one reason for the higher grade assigned by full time faculty. Supplemental Instruction (SI) Program provides peer tutoring for high-risk courses such as Principles of Accounting I AMA111. Accounting students who attended SI sessions improved their letter grade.

Recommendations

1. The Department of Accounting and Managerial Studies considers administering a uniform departmental examination for Principles of Accounting I AMA111 to guarantee that students continuing in Principles of Accounting II AMA112and students completing Principles of Accounting I AMA111 have the required foundation.

2. The Department of Accounting and Managerial Studies develops a program to reduce the failure and withdrawal rate for students in Principles of Accounting I AMA111.

ACCOUNTING

Grade Distribution

Spring I 1997

	A		B		C		D		F		I		WU		W		WA		TOTAL
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N
Full Time	61	27.7	42	19.1	57	26	7	3.2	20	9.1	6	2.7	6	2.7	20	9.1	1	0.5	220
Part Time	110	24	97	21.1	87	19	48	10.5	52	11.3	9	2	14	3.1	42	9.2	0	0	459
Fall I 1997																			
Full Time	80	24	95	28.5	55	16.5	25	7.5	34	10.2	13	3.9	9	2.7	20	6	2	0.6	333
Part Time	69	24	53	18.5	52	18.1	21	7.3	44	15.3	11	3.8	15	5.2	19	6.6	3	1.1	287
Spring I 1998																			
Full Time	47	19.5	43	17.8	38	15.8	30	12.4	39	16.2	4	1.7	24	10	16	6.6	0	0	241
Part Time	95	25.2	87	23.1	53	14.1	34	9	38	10.1	5	1.3	25	6.6	38	10.1	2	0.5	377
Fall I 1998																			
Full Time	61	20.9	56	19.2	61	20.9	29	9.9	38	13	7	2.4	16	5.5	24	8.2	0	0	282
Part Time	88	25	58	1605	61	17.3	28	7.7	54	15.3	9	2.6	34	9.7	20	5.7	1	0.3	352

Special Focus Area

Clubs

The Student Affiliate Program

The Student Affiliate Program allows students to become members of the American Institute of Certified Public Accountants (AICPA). Membership allows students to benefit from all the resources that were formerly available only to licensed CPA members, such as the monthly Journal of Accountancy, access to the AICPA's Library Service, access to AICPA Online that has a special student web page, and the CPA newsletter. The AICPA also provides a CD-ROM that includes information about internship opportunities, information on what it takes to land that first job in accounting, possible career paths open to students with an accounting degree, skills needed, the opportunities and the pending 150 hours degree requirement.

The faculty member who is the "On-Campus Champion" has responsibilities as the college's representative which include:

- Providing input to the department curriculum committee on the recent developments in the profession to ensure an up-to-date accounting curriculum
- Advising students about career opportunities in accounting and courses that would be helpful to their growth
- Coordinating visits and/or internship opportunities to expose students to real world CPA activities

- Linking the AICPA web site (www.aicpa.org) to our school home page and encouraging students and faculty to visit the site for updated information about the profession
- Using AICPA case studies, career material and other technical publications for classroom assignments
- And inviting practitioners from the accounting profession to speak with our students to give a real-life view of the work place and of employers' expectations.

The students who joined, and others who have used the CD-ROM that is available in the accounting lab, are pleased with the information they are getting. During Spring 1998, several of our student members along with members of the Accounting and Business Club visited the AICPA office in Manhattan. AICPA representatives met with them to discuss the accounting profession and to answer their questions. The feedback from the students regarding the AICPA Student Affiliate Program has been positive. The wealth of information has proven a great motivator for the students. It has broadened their accounting and business background and it has helped them in their career planning.

King-Wallenberg Law Society

Prof. David Wertheimer formed the King-Wallenberg Law Society in Fall 1974. It was originally called the Consumer Law Club and operated a Consumer Assistance Bureau at the College. The Consumer Law Club worked closely with the Office of the Attorney General of the State of New York. The first guest speaker at the "Law Society" was Louis J. Lefkowitz, the Attorney General at that time. His administration was very helpful to the Club in those early years. Students were trained to be Consumer Aides by the assistant Attorneys General. The College was, in a sense, a branch of the Consumer Bureau of the Attorney General's office. The College provided the Consumer Law Club with an office, telephone, file cabinets and any additional equipment that was necessary. The Dean of Students in those early years was William Hamilton who was extremely supportive of our activities and goals. The Attorney General's Office supplied the Club with official complaint forms. Students interviewed consumers with a variety of problems encompassing public utility, retail, telephone, manufacturers and both new and used car dealerships. The students then contacted the supplier and represented the consumer in the mediation of the complaint. If the complaint was not settled to the satisfaction of the consumer, it was referred to the Attorney General's office for further action. The Consumer Law Club also distributed much literature on a variety of topics such as the new and used car "Lemon Law", "Bait & Switch" advertising, purchases made from "door to door salespersons" and other relevant topics. Weekly meetings were held and debates were held on rights of consumers, abortion rights, capital punishment and many other meaningful and relevant topics. LaGuardia students conducted the Consumer Assistance Bureau for twenty years, from 1974 through 1994. Robert Abrams, who succeeded Louis Lefkowitz as Attorney General continued to support the Club's activities with enthusiasm. One of his assistants, Burt Weinert visited regularly and further enhanced the activities of the Consumer Law Club. Robert Abrams left office at the end of 1994 and the Consumer Assistance Bureau came to a conclusion. This was also due to lack of space for an office at the college.

However, the King-Wallenberg Law Society, in a sense, was strengthened as it continued to have weekly meetings and debates. Over the years, students attended over 400 meetings where they felt free to express themselves on a variety of legal and social issues. In addition, the Law Society has sponsored 50 Law Luncheons. Guest speakers have included judges, members of Congress, Assistant District Attorneys and others. The November 1998 Law Luncheon was a great success. The guest speakers included New York City Public Advocate Mark Green and a LaGuardia graduate who is now a practicing attorney. Mark Green had visited the Law Society years earlier when he was New York City Commissioner of Consumer Affairs. Several hundred students and faculty members attended this event.

Over the years, Law Society has paid many visits to the Long Island City branch of the New York State Supreme Court. The court has been most helpful by accepting invitations on behalf of judges and court officers who have appeared as guest speakers at the College. In addition, the Law Society, in conjunction with the LaGuardia Student Government has sponsored several visits to the U.S. Supreme Court in Washington, D.C.

The students who participate in the Law Society are made aware of the two heroic figures, Martin Luther King, Jr. and Raoul Wallenberg who gave their lives in the eternal struggle for human rights. The memory of these two monumental and courageous men further reinforces the common thread between the African American experience and the Holocaust.

The King-Wallenberg Law Society recently celebrated its 25th anniversary. It is its mission to continue to make LaGuardia students and the residents of the surrounding community aware of their rights as citizens and consumers.

Development of Interpersonal Skills

The Law Society has always recruited persons of all ethnic groups, races, religions as well as the physically challenged. The president of the Law Society during the 1997 - 1998 college year was visually impaired. He later was awarded a Belle Zeller scholarship and has an "A" average at Queens College. He intends to further his studies at Yale Law School. The Law Society has been open to our hearing impaired students and interpreters have been provided at special events. Members are encouraged to interact with each other at all meetings and events.

The Future

The Law Society intends to reestablish its relationship with the Office of the Attorney General of New York State as well as the New York City Department of Consumer Affairs.

Accounting and Managerial Club

MISSION

The Accounting and Managerial Club was formed with the purpose of expanding and adding another dimension to the educational experience of students. It provides students with the opportunity to plan and implement social, educational and creative ventures outside the classroom. These ventures also give them an inside look into the business world within an informal setting, giving them support in the pursuit of their professional careers and goals.

ACCOMPLISHMENTS

A calendar of activities is carefully scheduled at the beginning of each semester, outlining the club's goals and activities. Some of them are listed below:

- WORKSHOPS

One of the goals is to present career orientation workshops in virtually all aspects of business. This is accomplished by inviting guest speakers from the accounting profession as well as business entrepreneurs and professionals, who share their expertise with the students and advise them of opportunities in the business world. Two club alumni, who are now successful CPA's, were among the guest speakers at a recent function. They were a source of inspiration to all students.

At the end of each semester the club, as a final general membership meeting, usually organizes a luncheon. Old members, new members and students in general have the opportunity to interact and exchange ideas about careers. By organizing activities such as luncheons, the club strives to service not only its current membership but also its future members, since these meetings are viewed as an effective recruitment tool.

As a final incentive, awards are given to student members who have contributed to the existence and evolution of the club. The awards are presented during the luncheon.

- GUIDANCE.

Another goal is guidance. Under the professional guidance of a faculty member, the club conducts networking sessions for students with similar interests. Over the years this proved to be one of the most useful and important tools in the advancement of their careers.

- SEMINARS

The club regularly conducts career transfer seminars. Announcements are posted throughout the college inviting club members and the college population in general to attend presentations made by Career Transfer personnel.
Seminars are designed to enhance a student's ability to access information about scholarships and career options within the accounting and business profession,

and to become aware of the transfer opportunities available to LaGuardians. Students are introduced, sometimes for the first time, to the notion of advancing their careers and degrees to four-year colleges or private universities. At this point, Accounting and Business Club members are made aware of the many additional scholarships available, the application process and their respective deadlines. Although there are different kinds of scholarships, they are encouraged to apply based on their G.P.A.'s, giving them a sense of pride to be able to further their studies.

- VISITS.

Field visits are also featured within the club's calendar of activities. On one of the visits to the American Institute of Certified Public Accountants (AICPA), club members attended various workshops designed to give them an overview of the resources available to help them take and successfully pass the CPA examination. On another visit to the Institute, members participated in a recruitment workshop. Afterwards some students were considered for internship positions.

KPMG Accounting firm, also visited by club members, has within its managerial staff one of the club's past presidents. At his suggestion the firm invited club members to apply for summer internship positions.

The New York Stock Exchange, the American Institute of Certified Public Accountants (AICPA) and KPMG accounting firm are some of the establishments visited in the past. To enhance the students' general knowledge, a visit to Washington, D.C. was also taken.

FOCUS GROUP

Every Wednesday, members and some prospective members, meet in an informal setting to discuss upcoming events. Job fairs, orientation, informal counseling sessions, and student life in general are some of the topics discussed at the club's weekly meetings. Through these learning experiences, students often discover abilities and interests which might never have been revealed as a result of their formal curriculum.

Peer counseling is another aspect of these meetings that help students understand the complex concepts about curriculum, major, credits, courses related and unrelated to their field of study, etc.

In summary the club offers the opportunity to develop new interests, supports cultural and enrichment activities that will benefit the organization and the college, and allows members to become more proficient in social and personal competence, making the college experience more interesting and enjoyable.

Section IV – Resources

Part 1 Human Resources

Description

Profile

The faculty of the Department of Accounting and Managerial Studies are grouped by the disciplines in which they teach. These are: Accounting, Administrative Assistant, Managerial Studies, Paralegal, and Travel and Tourism. The following tables describe the breakdown of faculty and staff by discipline, demographic and other factors. Faculty members teaching in more than one discipline are reported with their primary discipline.

Full Time Employees by Discipline and Gender

	Male	*Female*	*Total*
Accounting	4	4	8
Administrative Asst.		2	2
Managerial Studies	4	2	6
Paralegal	1		1
Travel & Tourism	1		1
CLT	1	2	3
Clerical		2	2
Total	11	11	22

Full Time Employees by Discipline and Ethnic Origin

	Asian	*Black*	*Hispanic*	*Italian American*	*White*	*Total*
Accounting		3	1	2	2	8
Administrative Asst.		1			1	2
Managerial Studies	1			1	4	6
Paralegal					1	1
Travel & Tourism					1	1
CLT		1	2			3
Clerical		2				2
Total	1	6	3	3	9	22

Full Time Faculty by Discipline and Rank

	Prof.	*Assoc. Prof.*	*Asst. Prof.*	*Instructor*	*Lect.*	*Total*
Accounting	5		2		1	8
Administrative Asst.	1		1			2
Managerial Studies	1	3		1	1	6
Paralegal		1				1
Travel & Tourism	1					1
Total						18

Full Time Employees by Age

	30-39	*40-49*	*50-59*	*60 and over*	*Total*
Accounting	1	2	5	1	8
Administrative Asst.		1	1		2
Managerial Studies		1	4	1	6
Paralegal		1			1
Travel & Tourism			1		1
CLT	1	2			3
Clerical		1	1		2
Total	2	8	11	2	22

Resumes for the faculty of the Department are contained in the Appendix.

The faculty report a wide array of interests in teaching specialization. This is reflective of the varied curricula offered in the Department. In the Accounting area, individuals indicated their specialization in Taxation, Individualized Instruction, Intermediate Accounting practices and Computerized Accounting. The Managerial Studies faculty have specialties in Business and Family Law, Organizational Behavior, International Business, Marketing, and Administration.

Within the past five years there have been no new lines created. During that period two vacated lines were filled. One line was vacant due to retirement and one due to the passing of the faculty member. The first line was in Accounting and was filled in that discipline. The second was in Administrative Assistant and was filled in Managerial Studies, International Business. Two faculty members report that they are considering retirement within the next five years.

Recruitment

The most recent search occurred in 1998. The search process was conducted within the requirements of the CUNY By-laws, the requirements of the LaGuardia Affirmative Action and Personnel departments, and all federal, state and local regulations. Since there was neither uniform policy nor agreement by all participants regarding the educational and experience requirements for the position, negotiation of these factors was time consuming and cumbersome resulting in multiple advertisements and expense to the College. There were a limited number of qualified applicants among those who applied. Several whom the Search Committee found extremely satisfactory based on review of their resumes would not be interviewed. The factors that were cited included salary level, multiple position requirements, and lack of released time. The number of women and minority candidates was extremely small. Based on this search, it is anticipated that there may be difficulty in hiring in the Managerial Studies area in the future. The requirement that faculty at the professorial levels have a doctorate or equivalent is particularly limiting.

Employment responsibilities – Primary responsibility

The faculty's primary responsibility is to teach. Faculty are required by contract to teach 27 contact hours per academic year. Most released time in the department is secured by the individual faculty member through his/her involvement in particular projects that have received special funding. Sometimes, the Chairperson, after consulting with faculty, selects or recommends faculty who would be interested in a particular project. Each term faculty are surveyed to determine the number of contact hours, the courses and the time of day the faculty member prefers to teach. The Chairperson assigns the schedule. As much as possible, preferences are accommodated as long as student and administrative needs can be met.

Other than Primary Responsibility

The Department requirements for faculty are those stated in the Professional Staff Handbook. Department members are expected to contribute to the Department and the College based on their area of interest, expertise, and need. The Department is committed to encouraging participation by junior faculty members in Collegewide activities. Senior faculty members vacate seats on Standing Committees as a matter of policy to allow junior faculty increased opportunity.

Research Responsibility

The Department does not routinely pursue grants or conduct research. Department faculty do not have expertise in these areas. Grants in which the Department has participated have been received by other sectors of the College.

Two members of the Managerial Studies faculty have publications. One senior member of the faculty has published a book, "The Law, Society, and Business", Third Edition, in 1997. Appropriate legal research was performed to reinforce this edition of said text. Another faculty member has published articles in the ERIC and journals as well as presented papers at conferences.

Staff Development

The department chairperson assists new personnel in the Department in understanding their responsibilities to the department and to the college. New faculty are encouraged to attend new faculty orientations sponsored by the Personnel Department and the collegewide Professional Development Committee, and to consult the "Professional Staff Handbook" and the "Handbook for New Faculty & Staff" in order to fully understand their responsibilities and the College's requirements for tenure and promotion. The Professional Development Committee also develops in-service training and sponsors workshops, seminars and discussions related to teaching and learning. Information received by the Chairperson regarding professional seminars, conferences or workshops is posted on the bulletin board and/or announced at department meetings.

Program directors, senior faculty members and course coordinators provide assistance to new personnel as needed and appropriate. It is the responsibility of the individual faculty member to seek professional development opportunities.

Many faculty in the Department have terminal degrees or CUNY doctoral equivalents. Several faculty members regularly attend conferences. Members of the Department have presented papers regularly and have been engaged in other scholarly projects. Accounting faculty are required to enroll in professional continuing education courses to maintain their licenses. The faculty in the Department participate occasionally in College-sponsored professional development activities. Many of the activities occur during times that classes are in session or may relate to topics that are not of current interest to business faculty. The Department has sponsored speakers from inside and outside of the College for professional development purposes. There is no released time available for professional development.

Department faculty are evaluated on a regular schedule. All full time faculty are responsible for the observation of junior and adjunct faculty. Course coordinators are responsible for the dissemination of instructional materials to all faculty teaching the course and to provide advice and assistance as needed.

Morale and Working Relationships

Morale and collegiality in the Accounting and Managerial Studies Department is very good. Since the department is made up of several disciplines, the faculty members tend to have different interests. Due to their varied interests and schedules, they generally do not work together on the same projects. There is informal sharing of ideas and/or pedagogical methods in the department hallways, in offices and at department meetings. Whenever there are occasions to work together, such as departmental committee meetings, faculty are helpful to each other and willing to work for the good of our students and for the college as a whole. All faculty members share a genuine interest in being considered good instructors and in finding the best ways to teach our students. However, continued attacks on CUNY by political figures and the lack of timely negotiated contracts are chipping away at the morale of CUNY faculty in general.

Assessment

The faculty and staff of the Department of Accounting and Managerial Studies are accomplished professionals in their fields. As members of the faculty retire and replacements are sought it will be difficult to acquire individuals with equivalent background, knowledge and commitment. The salary levels in business and at other institutions in addition to the lack of released time and policy on multiple positions do not contribute to making LaGuardia attractive to applicants.

In a survey of Department faculty, there was overwhelming willingness to participate in professional development activities. The areas that are of particular interest are computer usage, technology applications, law, new program development, innovative teaching techniques in various areas, labor and economic forecasts, and time management. The faculty overwhelmingly feel a need for professional development in the computer usage and technology application area as related to the classroom. It has been noted on separate occasions that seminars are not generally offered at times that are convenient for Department faculty.

There is a willingness on the part of Department faculty to attend conferences and meetings. The cost of doing so is prohibitive for many individuals. Meetings held for the business community are generally significantly more expensive than those for the academic community. Memberships are often several hundred dollars. The monies available from the College are insufficient.

As noted above, Department faculty do not pursue grants or conduct research. These activities are not part of the educational process in which most faculty in the Department have participated. If the College deems this a priority for the Department, there must be a significant, on-going commitment to teach Department faculty what to do and to provide professional support.

Part 2 Facilities and Equipment

Description

Facilities

The Accounting and Managerial Studies Department has facilities at four locations in the college; E-223, E-263, E-273, and M-109. The Department also has access to computer laboratories in the C-Building and the E-Building.

1. Room E-223 is the main location and it houses fourteen faculty members including the chairperson. The chairperson's assistant and a receptionist are also located in this room. It also has a conference room, a small space for adjunct faculty, and a storage room for files and supplies. The conference room is also used as a repository for materials used by Travel and Tourism majors at that location.
2. Three faculty members have offices in room E-263.
3. The department's Accounting and Managerial Resource Center (Lab) is located in room E-273. Room E-273 also has offices for the department's three college laboratory technicians.
4. Two faculty members have offices in room M-109.

Equipment

1) All faculty and staff, except for those with offices in room M-109, have computers and access to the Internet. The faculty members in room M-109 have computers only.

2) Faculty members who are located in room E-223 have access to one of two laser printers.

3) The Accounting and Managerial Studies Resource Center has six computers and audio/visual equipment. Students use the computers and a/v equipment.

4) The computers in the C and E laboratories are controlled by the Division of Information Technology, and are shared by the rest of the college.

5) The department has thirty Dictaphones located in room C-218.

Allocation of space and equipment

Space is allocated to the department through the Division of Academic Affairs, and computers are allocated to the department through the Division of Information Technology. Space and equipment are allocated within the department by the chairperson.

ASSESSMENT

Facilities

1) It is very important for the faculty and staff of an academic department to interact with each other. Faculty members from programs within the department need to share within their discipline and with faculty from other majors in order to coordinate their efforts to better educate students. When faculty are located in different areas there is a limitation on the amount and quality of interaction, especially informal communication. The faculty located in E-263 and M-109 are isolated from the Department's central functional area in E223. The department's faculty should have offices located in one

area. This would not only encourage dialogue between faculty members, but would give new faculty a sense of belonging, and senior faculty the opportunity to act as mentors.

2) More space should be provided for the adjunct faculty. The existing space has two desks, four chairs and adjunct faculty mailboxes. During Spring 1999, there were 59 adjunct faculty members in the Department.

3) The furniture in the conference room is deteriorated. Some is hazardous. Since the room is also used as a library facility by students, it is highly trafficked.

4) The Accounting and Managerial Studies Resource Center is used by students enrolled in accounting and managerial courses. The center provides:

- Tutoring to students enrolled in all accounting courses on a one-to-one basis or small groups of students.
- Computer assistance to students enrolled in the Accounting Applications for the Microcomputer course.
- Assistance to students completing computerized assignments in the Principles of Accounting I and II courses.
- A self-study system (AVT) that consists of accounting modules on cassettes and slides. Students use the system to preview the accounting text material and to review for exams.
- Supplementary texts, manuals and software.

The Center also houses the Entrepreneurial Resource Center. This includes a collection of books, magazines, pamphlets, and other materials that assist students in learning about various aspects of entrepreneurship. The center is also a facility for students to take make-up exams.

The center is much too small for the Accounting and Managerial Studies Department student population. The center is twenty eight feet long by twenty-two feet wide. It has eight positions for students to sit and get help with assignments, six microcomputer stations, and three audio/visual stations. Students who need to use the center sometimes find it so crowded that they leave. On average, between 50 and 55 students use the center each day during the twelve week session, and between 15 and 20 during the six week session.

Equipment

1) The computers used by the full time teaching instructional staff are up to date and internet-ready. There are no computers available for adjunct faculty use.
2) Computers used by the laboratory technicians and the students in the Accounting and Managerial Resource Center are on the verge of becoming obsolete, are not Y2K compliant, and by the year 2000 the college computer technicians will not continue servicing them.
3) The students find the audio/visual equipment useful, but as the components fail, they cannot be replaced.
4) One of the two department secretaries has an old computer that will not support Microsoft Office 97. Therefore, documents and disks cannot easily be shared by the secretary and the chairperson or faculty.

Recommendations

Facilities

1. All Department faculty should have offices in a central location.
2. The repository of materials for the Travel and Tourism program should be held in a location separate from the departmental conference room.
3. There must be more space allocated to the Accounting and Managerial Studies Resource Center.

Equipment

1. Computers and printers must be provided for adjunct use if they are expected to incorporate technology in their courses.
2. The furniture in the conference room requires replacement. The existing furniture is hazardous.
3. The equipment used by the laboratory technicians and by the students in the Resource Center must be replaced and upgraded.
4. The computer used by one of the secretaries must be replaced and upgraded.

Part 3 Fiscal Resources

Description

The level of tax levy funding to the Department of Accounting and Managerial Studies during the last 5 years was as follows:

FYE	Personnel	OTP	Total
6/30/94	1451102.20	1721.85	1452824.05
6/30/95	1562318.18	1378.71	1563696.89
6/30/96	1677902.26	1286.28	1679188.54
6/30/97	1662828.39	1728.01	1664556.40
6/30/98	1741825.68	1913.37	1743739.05

The level of non-tax funding was:

FYE	Grant	Total
6/30/94	0	0
6/30/95	0	0
6/30/96	17,050.00	17,050.00
6/30/97	0	0
6/30/98	0	0

The non-tax funding represents a VATEA grant for equipment received for the Accounting Resource Center. Other funds were received by the Department in the form of EDIT grants and released time for program development from a variety of sources. It is not possible to determine actual allocations for these resources.

Allocation of contact hours:

The chairperson of the Department submits requirements for contact hours to the Office of the Vice President for Academic Affairs based on projected classes that will run. That Office determines the actual contact hours to be budgeted for the College based primarily on past history. A record is maintained of each course offering for a period of five years. This information is used to predict current needs and is adjusted each semester. The allocation of faculty contact hours is based on the availability of full time faculty supplemented by adjunct faculty.

Assessment

The basis of budgeting of labor costs relative to contact hours is reasonable. However, the process as being executed, is, in effect, keeping labor cost per FTE to a minimum resulting in class sizes that are in many cases 40 and more. While cost efficient, this result ignores the primary goal of educating our students, especially in this era of increasing academic demands.

The OTP funding is minimal and has increased by only $180 from June 1994 to present. During that time, the Department assumed responsibility for the Administrative Assistant program, including two additional full time faculty members and up to twenty two adjunct faculty members. The Departmental budget has not been adjusted to reflect the additional support costs and effort required to maintain this program.

Recommendation

1. The College should review its methodology for allocation of funds. The overall approach to funding has been a historical approach, including projections of FTE generation. There should be a new approach that includes

academic considerations of student needs. Historical data is no longer an adequate basis for fiscal resource decisions.

Part 4 College-Wide Services

Description

In order to determine the perception and needs of the Department with regard to College-wide services, the faculty of the Department of Accounting and Managerial Studies were asked to evaluate the current level of service and identify needs which they perceive. Using a rating scale of five levels (Poor to Excellent), the full time faculty and staff were asked to rate the conditions in their workplace according to twelve categories namely: lighting, ventilation, heating, air conditioning, noise level, office space, office furniture, telephone, computer, copy machine, teaching aids, and office supplies.

Most respondents rated the five first categories, Lighting, Ventilation Heating, Air Conditioning, and Noise Level in their place of work, as "Good". However, Ventilation ranked lowest in satisfaction among these five categories because it elicited a disproportionate number of "Poor" and "Fair" responses, indicating that there is more dissatisfaction with the Ventilation in the workplace.

For the other seven categories, findings were more variable. Responses in the category, Office Space, were bi-directional, clustering at the extreme opposite ends of the scale, i.e. at the "Poor" and "Excellent" levels. This suggests a very great difference in expectations among respondents regarding Office Space. On the other hand, there appears to be a general dissatisfaction among the respondents with their Office Furniture, as the majority of respondents rated this category as either "Poor" or "Fair". Meanwhile, most of the respondents rated the categories of Telephone, Teaching Aids, and Office Supplies as "Good", indicating that they found these facilities to be relatively satisfactory. Although the Computer category was also rated with a disproportionate number of "Poor" responses, some respondents appeared to be relatively satisfied, as their responses were either "Good" or "Very Good". Finally, the greatest dissatisfaction was with the Copy Machine, which was ranked by the greatest number of respondents as "Poor".

Following the rating of the 12 categories, a question was asked regarding the respondents' opinions as to how existing facilities and working conditions could be improved. Only a few of the respondents answered this question. A copy of the verbatim responses is included in the Appendix. In view of the widespread dissatisfaction with the Copy Machine, most respondents mentioned this facility as the one they wanted to see improved. A strong desire to see improvements in computer-related facilities was likewise indicated.

The second part of the rating scale included the delivery of essential services. The following were the categories of services: Janitorial, Security, Maintenance, Printing/Copying and Communication Services Again, the respondents were asked to rate the five categories of services, using the same rating scale of five levels (Poor to Excellent). Unlike the responses to the questions on facilities, there were no wide discrepancies in the responses to the questions on services.

The majority rated all the services as either "Good" or "Very Good", suggesting that they were relatively satisfied with the services provided them. The fact that there were not too many "Excellent" responses, however, may signify that further improvement is still perceived as attainable. In view of the general satisfaction expressed regarding the services provided, not many respondents provided any suggestions for improving the quality of services. Improvements in the janitorial services appeared to be the most desired. Improvement in Security was also mentioned as needing improvement.

Recommendations

1. There is a clear need for the Department of Accounting and Managerial Studies to have access to photocopying in the Department.
2. The problem of adequate ventilation is a continuing one and must be addressed by the institution.
3. Much of the furniture in the Department, especially the furniture in the conference room is old and in poor repair. It requires replacement.
4. The cleanliness of the College, especially the rest room facilities, is severely lacking. This condition, coupled with the poor ventilation, presents a health hazard.

Summary of Recommendations

College Wide Recommendations

Academic Advisement

1. Academic advisement college wide should be a shared responsibility of linked parts; each contributing from its area of expertise.
2. The academic advisement process should be outcome based as determined by the faculty responsible for the program and as described in this document.
3. Those individuals participating in the academic advisement process should have input into the development of the academic advisement schedule.
4. The function of academic advisement should be assessed as an independent process.

Cooperative Education

1. Academic and Cooperative Education faculty should meet on a regularly scheduled basis to discuss and evaluate ways to enhance the student workplace experience.
2. Student-faculty group meetings should be organized each semester to allow Accounting and Managerial Studies and Cooperative Education faculty to informally discuss student internship needs and successes.
3. Academic faculty should participate in the process of internship development by using their professional networks and business connections.

Physical Plant and Equipment

1. There is a clear need for the Department of Accounting and Managerial Studies to have access to photocopying in the Department.
2. The problem of inadequate ventilation is a continuing one and must be addressed by the institution.
3. Much of the furniture in the Department, especially the furniture in the conference room is old and in poor repair. It requires replacement.
4. The cleanliness of the College, especially the rest room facilities, is severely lacking. This condition, coupled with poor ventilation, presents a health hazard.
5. Departmental faculty should have offices in a central location.
6. The repository of materials for the Travel and Tourism program should be held in a location separate from the departmental conference room.
7. There must be more space allocated to the Accounting and Managerial Studies Resource Center.
8. The equipment used by the laboratory technicians and by the students in the Resource Center must be replaced and upgraded.
9. The computer used by one of the secretaries must be replaced and upgraded.

Technology

1. Computers and printers must be provided for adjunct use if they are expected to incorporate technology in their courses.

Other

1. Assertiveness training programs should be incorporated into the College experience.
2. A list of liberal arts courses which transfer well to Baruch should be compiled and promulgated to enable students to maximize transfer credit to Baruch.
3. The College should review its methodology for allocation of funds. The overall approach to funding has been a historical approach, including projections of FTE generation. There should be a new approach that includes academic considerations of student need. Historical data is no longer an adequate basis for fiscal resource decisions.

Departmental Recommendations

Department

1. Instructors need to communicate to students the reasons why courses are required, both in terms of their occupations and future education.
2. Activities should be identified that provide opportunities for students to communicate with others, either in or out of class, regarding the elements of course content.
3. Opportunities for students to expand their knowledge of computers and technology should be increased.
4. Students should be encouraged to gain proficiency in keyboarding skills.
5. The College should make a commitment to teaching the kinds of oral and written communication skills students will need in their employment.

6. The Department of Accounting and Managerial Studies should review its courses to determine whether there is an appropriate level of coverage of topics in law.

Accounting

1. The Accounting Faculty should revisit the courses for the Joint Accounting/ Computer Information Systems option which was put together during the early 1980's. Current technology and the demands of the workplace require us to upgrade our courses.
2. The Accounting Faculty should consider developing a three-course sequence in Intermediate Accounting. Intermediate Accounting I, II, and III would be 3 credits, 4 hours each, enabling students to receive credit for Intermediate Accounting I and II at the senior colleges.
3. The Accounting Faculty should consider eliminating Introductory Economics I SSE101 as a requirement. Review the Social Science requirements to maximize transferability.
4. The Accounting faculty should delete Partnership and Cooperation Tax Procedures AMA155 and Internal Audit AMA220 from the accounting curriculum electives. They have not been offered in several years.
5. The Accounting Faculty should consider eliminating Cost Accounting I AMA210 and Cost Accounting II AMA211. They are often canceled due to lack of enrollment.

6. The Accounting faculty should consider including projects or discussions where the student is introduced to the concepts of controversy, negotiating tactics and identifying points of agreement and gaining consensus related to the considerations that must be made when preparing the tax return.
7. The Accounting faculty should obtain articulation for Accounting Applications for the Microcomputer AMA130 as major credit instead of elective credit with those colleges that offer a similar course.
8. The Accounting faculty should develop a policy that prevents students who missed the first week from taking Principles of Accounting I AMA111.
9. The Accounting faculty should consider administering uniform final departmental examinations.
10. The Accounting faculty should consider including thorough coverage of the Income Tax Schedule C in the curriculum.
11. The Accounting faculty should develop a program to determine the characteristics of students that are failing or withdrawing from accounting courses in order to reduce the failure and withdrawal rate.
12. Consideration should be given to reviewing the competencies taught in Intermediate Accounting I AMA201 to determine whether more of those competencies expected in Intermediate Accounting II AMA202 should be introduced.
13. A higher level of student performance in objectives 1, 2, 9 and 10 of the Functional Knowledge competency must be added to the instruction of Principles of Accounting I AMA111. Otherwise, a lower level of performance

must be expected from students entering Principles of Accounting II AMA112, or there must be a continuation of instruction in these objectives in Principles of Accounting II AMA112 to bring them up to that level of performance.

14. Use of the computer applications should be integrated into more of the accounting courses.
15. Homework assignments requiring microcomputer usage should be infused more extensively throughout each accounting course.
16. The Accounting faculty should consider including projects where the student must complete tax returns using a tax preparation software program.
17. One of the sessions in Principles of Accounting I AMA111 could be assigned as a computer lab period. This would reinforce the manual illustrations of topic areas with practical computer applications of these same illustrations.
18. Although much of the computer lab work is done independently by the students, faculty should consider adding projects that will allow students to act as leaders.
19. Since neither the chapters nor the problems address leadership skills in the accounting courses, instructors should emphasize them in their presentations.
20. Although Broad Business Perspectives are covered in Introduction to Business AMM101 it is recommended that it be added to course objectives in Accounting courses so all instructors will discuss the chapter illustrations relating to this objective.
21. The Accounting faculty should consider reducing or eliminating the expected competency level for objective 5 of Broad Business Perspective if the content

level of this course does not require that the student be able to identify and understand the elements of risk faced by a business entity. If it is required, then consider making Introduction to Business AMM101 a prerequisite for this course.

22. Departmental course outlines should include the review of some of the case studies in the text that would reinforce the Broad Business Perspective, Leadership, and Personal Attributes competencies.
23. Since the Personal Attributes objectives are not addressed in the first part of the sequence, they should be taught in this class to the level of understanding expected.
24. Increased use of written and oral assignments would contribute to the student's ability to write clearly, concisely, and logically, using proper grammar and punctuation as it relates to this type of subject material.
25. Instructors may consider supporting the Leadership objectives of identifying points of agreement, taking a Leadership role in team building and utilizing the expertise of other team members to accomplish goals by assigning group projects, research, or problem solving.
26. Frequent use of topic related current events would serve to extend a student's understanding and perspective of the contemporary business environment.
27. Assignments designed for small group research, problem solving and/or reporting would foster teamwork and leadership development.

Intermediate Accounting Survey

To the Student:

The Department of Accounting and Managerial Studies is interested about your opinions regarding the Intermediate Accounting courses. We would appreciate it if you would take the time to complete this survey, giving us your honest thoughts. Please note, we are seeking information regarding the **course** not your instructor in this course or in Intermediate Accounting I. Thank you for your participation and your assistance.

1. Do you think Intermediate Accounting I was taught
   - A. Too fast
   - B. Too slow
   - C. Just right

2. So far, do you think Intermediate Accounting II is going
   - A. Too fast
   - B. Too slow
   - C. Just right

At most four-year schools, Intermediate Accounting is taught as one course during one semester instead of being taught over two semesters like we do at LaGuardia. If you transfer, you will receive transfer credit for one course in Intermediate Accounting.

3. Were you aware of the difference in Intermediate Accounting at LaGuardia and at most four-year schools?
   - A. Yes
   - B. No

4. Does it matter to you?
   - A. Yes
   - B. No

5. Do you think that LaGuardia should offer Intermediate Accounting I and II together in one term as one course like most four-year schools?
   - A. Yes
   - B. No

6. Do you think you would have difficulty learning all of the material and completing all of the work if Intermediate Accounting I and II were combined into one course?
   - A. Yes
   - B. No

7. Do you think you would have difficulty passing the course if Intermediate Accounting I and II were combined into one course?
   A. Yes
   B. No

8. What was your grade in Intermediate Accounting I?
   A. A
   B. B
   C. C
   D. D

Please write any comments or suggestions you may have below:

Accounting Graduate Applicants Survey

Please circle the most appropriate response:

1. I possess sufficient technical and professional knowledge to form the foundation for a successful career in accounting.
   a. Definitely
   b. Most of the time
   c. Frequently
   d. Somewhat
   e. Definitely not

2. My working groups and teams in my business courses contributed to my understanding of teamwork in the workplace.
   a. Definitely
   b. Most of the time
   c. Frequently
   d. Somewhat
   e. Definitely not

3. I am aware that there are many career paths from which I may choose.
   a. Definitely
   b. Most of the time
   c. Frequently
   d. Somewhat
   e. Definitely not

4. I know how to use computers for personal and business applications.
   a. Definitely
   b. Most of the time
   c. Frequently
   d. Somewhat
   e. Definitely not

5. I feel comfortable about my ability to write in social and business settings.
   a. Definitely
   b. Most of the time
   c. Frequently
   d. Somewhat
   e. Definitely not

6. I feel comfortable about my ability to speak in social and business settings.
a. Definitely
b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

7. I understand the interrelationships of the areas of business that I studied.
a. Definitely
b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

8. If I needed to make a business decision, I would know how to collect and use the right information.
a. Definitely
b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

9. If I needed to make a business decision about an economic issue, I would be able to choose the appropriate techniques to help in making the decision.
   a. Definitely
   b. Most of the time
   c. Frequently
   d. Somewhat
   e. Definitely not

10. If I needed to make a personal decision about an economic issue, I would be able to choose the appropriate techniques to help in making the decision.
   a. Definitely
   b. Most of the time
   c. Frequently
   d. Somewhat
   e. Definitely not

11. I could apply basic concepts of business law at work and in my personal life.
   a. Definitely

b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

12. I understand what it means to behave ethically in the business environment.
a. Definitely
b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

13. My knowledge of Accounting will help me to make informed business decisions.
a. Definitely
b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

14. I believe that I am prepared to be successful in an entry level position in accounting or business.
a. Definitely
b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

15. I believe that I am prepared to successfully transfer to a four-year institution.
a. Definitely
b. Most of the time
c. Frequently
d. Somewhat
e. Definitely not

Do you intend to:
__________go directly to work
__________transfer to a four-year institution
__________both

Thank you for participating in the survey! Please mail it back in the enclosed postage paid envelope or leave it with the secretary in E223.

CONTENT AREA SURVEY

Now that you are nearing the completion of this course, please answer the following questions regarding the course, not the instructor.

Please circle one response.

1. Have you acquired any skills that you believe are applicable to employment in the accounting or business field?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

2. Have you been exposed in this course to the existence of different industries, organizations or occupations where you could be employed?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

3. Has this course helped you develop a clearer understanding of the Matching Rule: revenue recognition, recording expenses when incurred, cost allocation (such as depreciation)?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

4. Has this course enabled you to gain a better understanding of the relevance of accounting to the functioning of businesses?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

5. Has this course equipped you with an understanding of some of the accounting principles, concepts and procedures that you feel would prepare you for a job in the accounting field?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

6. Has this course helped you to think analytically and logically?
a) Definitely

b) Probably
c) I don't think so
d) Definitely

7. Has this course offered you insights into the analysis, recording, classification or interpretation of data?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

8. Has this course provided you with an awareness of an organization's financial reports or financial statements (internal or external reporting)?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

9. Has this course provided you with insights into how generally accepted accounting principles (GAAP) and taxes affect the preparation and presentation of financial statements?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

10. Has this course given you insights into some of the ethical issues faced by companies or employees in the accounting fields?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

11. Do you believe this course has enabled you to become familiar with the use of technological tools such as accounting/general ledger computer software packages or e-mail or Internet?
a) Definitely
b) Probably
c) I don't think so
d) Definitely

Verbatim responses to question on improvement of facilities

1. "Update computers."
2. "Need better ventilation, New filing cabinet."
3. "The department needs a copying machine."
4. "We cannot use most of the teaching aids that come with the texts due to a lack of equipment."
5. "Offices in C building for staff."
6. "The working place, space should be EXPANDED. The request has been presented over and over and over again to no avail. We need more (student) space for Accounting Lab."
7. "Access to quality Xerox facility."
8. "Availability of copying machine."
9. "Hopefully a computer and printer."
10. "The department needs a copy machine."
11. "Fix the ventilation, heating and air conditioning in the computer lab (Rm. E228, 259).
12. "Connect my office computer to the net."
13. "Y2K compliant computer."
14. "Improved heating, air conditioning."
15. "More space"
16. "Better furniture."
17. "The GroupWise email should allow us to attach a file when we use it externally. It appears to be a more basic version when accessed from home."
18. "The furniture in our conference room is old, outdated and dangerous."

Verbatim responses to question on improvement of services.

1. "Bathrooms are disgusting, they are stinky."
2. "I need more time for my voice mail."
3. "Have security occasionally visible around classroom areas instead of only at entrance of building."
4. "Again and again and again we requested janitorial services to dust and generally clean the office-student space and nothing has been done! When the College is faced with a lawsuit, for the lack of cleanliness and the consequent sickness (allergy-related asthma) of students and employees, maybe then we will be heard!"